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EAST INDIA (GOLD AND SILVER PLATE).

RETURN to an Address of the Honourable The House of Commons, dated 28 February 1884;—*for*,

"COPIES of any CORRESPONDENCE that may have arisen out of the Working of TREASURY and CUSTOMS REGULATIONS introduced last Year intended to expedite Passage through the Customs of SILVER and GOLD PLATE ARTICLES consigned for Private Use and not for Sale:"

"Of MEMORIALS or LETTERS from the Peninsular and Oriental Steamship Company, East India Agents, or others, showing the almost insuperable Difficulties that beset the Working of the above-named Regulations:"

"And, of COMMUNICATIONS between the India Office and Treasury (in continuation or connected with Papers in RETURN 347, of 1883)."

India Office,
21 March 1884.

J. K. CROSS,
Under Secretary of State for India.

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(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
2 *April* 1884.

LONDON:
PRINTED BY HENRY HANSARD AND SON,
PRINTERS TO THE HOUSE OF COMMONS.

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Sale Office, House of Lords;
Messrs. ADAM and CHARLES BLACK, of Edinburgh;
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112.

COPIES of CORRESPONDENCE that has arisen out of the Working of TREASURY and CUSTOMS REGULATIONS introduced last Year intended to expedite Passage through the Customs of SILVER and GOLD PLATE ARTICLES consigned for Private Use and not for Sale:—Of MEMORIALS or LETTERS from the Peninsular and Oriental Steamship Company, East India Agents, or others, showing the almost insuperable Difficulties that beset the Working of the above-named Regulations:—And, of COMMUNICATIONS between the India Office and Treasury (in continuation or connected with Papers in RETURN 347, of 1883).

No. 1.

LETTER from the Assistant Under Secretary of State for India, dated 27th December 1883, to the Secretary to the Treasury.

Sir,

I AM directed by the Secretary of State for India in Council to forward for the consideration of the Lords Commissioners of Her Majesty's Treasury, a copy of letters addressed to the Earl of Kimberley by the Peninsular and Oriental Steam Navigation Company, and by Messrs. C. B. Pare & Co., on the effect of the Revenue Act of 1883 (45 & 46 Vict. c. 62) upon the importation of Indian silver plate into the United Kingdom.

2. The Government of India have in recent years repeatedly urged the expediency, in the interests of India, of repealing the existing plate duties in this country, but difficulties, chiefly connected with the question of drawback, have hitherto prevented Her Majesty's Government from giving effect to these representations. Lord Kimberley, therefore, while adhering to the opinions which he and his predecessors have expressed on this subject, does not again, at present, ask for the abolition or reduction of the duty on Indian plate goods; but it is the embarrassment, caused by the state of the law, which makes it necessary that Indian goods offered for hall-marking shall be of the same standard of purity as English goods, that his Lordship desires to bring to the notice of the Lords of the Treasury.

3. Lord Kimberley thinks that their Lordships will be of opinion that in the letters which are forwarded herewith the Peninsular and Oriental Company have made out a strong case, and he trusts that the request made by them will receive their Lordships' favourable consideration.

4. The Messrs. Pare's complaint is that a quantity of art silver work from Cashmere, shipped to them in August last, has been stopped at the Custom House and declared an illegal importation under the Revenue Act of 1883, because made of "rupee silver," which is fractionally below the standard required by the Act. The Messrs. Pare have received notice that unless their consignment is re-exported within 28 days it will be battered and broken up; that is to say, because these articles do not contain 222 dwts. of pure silver (as required by the English standard), but 220 dwts. (the standard of "rupee silver") to the pound of 240 dwts., they are liable, unless re-exported at a heavy loss, to a proceeding which Lord Kimberley cannot characterise as other than barbarous in the case of works of art.

5. It is unnecessary for Lord Kimberley to point out the extreme hardship, and indeed absurdity, of requiring manufacturers in India to work in silver of a higher standard of fineness than that of the rupee coined and circulated by the British Government; or to dwell upon the injury suffered by the United Kingdom in consequence of the virtual exclusion from it of articles of Indian plate, in

universal

universal demand for their artistic merit, and the perfection of their workmanship.

6. I am directed to remind you that the Committee of 1879 noted in their Report the fact that Parliament has recognised the distinction between foreign and British plate, by requiring the former to be marked with the letter F.

7. In Lord Kimberley's view, the grievance complained of by Messrs. Pare, in common with other importers of Indian silver goods, might be removed by providing either—

(A.) That hall-marking be established in India, in which case it should be enacted that goods bearing Indian hall-mark be passed at the Custom House, on payment of duty, without any assay; or

(B.) That goods from India be assayed as now, and if found to be up to the Indian standard (that is of the rupee), be marked with a special and clearly distinctive mark, and then allowed, on payment of duty, to pass into use in this country.

If the former course should commend itself to the Lords of the Treasury, it would be necessary to consult the Government of India. Lord Kimberley, however, is of opinion that the latter course would be preferable, and he earnestly recommends it for the favourable consideration of their Lordships, as it appears to him that the present state of things is wholly indefensible, and indeed a discredit to this country.

I have, &c.
(signed) *Horace Walpole.*

Enclosure 1, in No. 1.

LETTER from the Secretary of the Peninsular and Oriental Steam Navigation Company, dated 7th November 1883, to the Secretary of State for India.

My Lord,

I HAVE the honour, by desire of the directors of the "Peninsular and Oriental Steam Navigation Company," to lay before your Lordship the following facts in connection with the Parcel Post System at present existing, whereby parcels, in virtue of an arrangement between the Director General of the Post Office of India and the "Peninsular and Oriental Steam Navigation Company," are received and transmitted between India and the United Kingdom, and which is known as the "Indian Parcel Post."

The arrangement in question, which has been in force for several years, and which has proved to be a great boon to the European residents in India, especially those at a distance from the seaport towns, was instituted at the request of the Director General of the Post Office of India, and was agreed to by the Directors of the "Peninsular and Oriental Steam Navigation Company," although the latter do not derive any pecuniary advantage from the system, their share of the amounts charged for conveyance of the parcels being very small, and much less than they previously received for the carriage of parcels between London and the Indian Ports, Calcutta, Madras and Bombay.

Parcels are at present received by the "Peninsular and Oriental Steam Navigation Company," at their offices in London, from all parts of the United Kingdom, and are transmitted weekly by their vessels to Bombay, where they are handed over to the postal authorities for delivery to the addresses throughout India. Homeward parcels are, in like manner, forwarded by the senders, by post, to Bombay, where they are handed over by the postal authorities to the agent of the "Peninsular and Oriental Steam Navigation Company," by whom they are shipped weekly for London, where, on arrival, they are cleared and despatched by carriers to the addresses.

Many of these homeward parcels contain small articles of silver plate sent by parties in India to their friends and relatives in this country, and until lately were cleared through the Customs, without any difficulty whatever, upon payment of the import duty of 1*s.* 6*d.* per ounce; but owing to a change in the law, brought about by the passing of the Revenue Act of 1883 (a copy of which is annexed), plate cannot now be passed through the Customs, nor duty paid thereon as formerly, until assayed, stamped, and marked, an exception being made in respect of plate imported for private use, and not for sale, which the Customs are allowed to pass upon receiving a declaration signed by the addressee, before a magistrate, that it is intended for his or her private use, and n for sale.

My directors, who undertake the clearance and despatch of these parcels, feel convinc that they will have great difficulty in procuring such declarations, many of the address

being relatives of private soldiers in India, totally uneducated, and from whom such documents can scarcely be expected, and the effect will therefore be, should the requirements of the recent Act be insisted on, that the parcels sent from India will never reach those for whom they were intended. My directors consider there cannot be the slightest doubt that the parcels are intended simply as presents, which have always been allowed certain privileges by the Customs, and, acting on this belief, they lately addressed the Commissioners of Customs, requesting that these parcels might be exempted from the conditions of the Act, but with this request their Honors have declined to comply.

My directors, acting in the interests of the owners of the parcels, and with the view of preventing loss and inconvenience to those who are not in a position to hear either, and considering that neither loss nor injury can possibly accrue to the revenue, would venture to suggest that a representation be made by your Lordship to Her Majesty's Treasury, pointing out the hardship of the case, and requesting that articles of silver plate, shipped from India by the Parcel Post, imported by the vessels of the "Peninsular and Oriental Steam Navigation Company," should be exempt from the conditions of the Revenue Act of 1883, or that in lieu of requiring declarations to be made by the owners or addressees, the same should be accepted if made by the "Peninsular and Oriental Steam Navigation Company," to the effect that, to the best of their knowledge and belief, the plate is imported for private use, and not for sale.

I have, &c.
(signed) *A. W. W. Brittmore.*
Secretary.

Enclosure 2, in No. 1.

LETTER from Messrs. *C. B. Pare & Co.*, of 126, London Wall, 12th November 1883, to the Under Secretary of State for India.

IMPORTATION OF SILVER.

Sir,

WITH the intention of opening up a large trade with India for their beautiful art manufactures, we early in the year sent an experimental order, and we humbly and most respectfully ask your kind perusal of the difficulties we met with in regard to one of the most important items.

We ordered a variety of silver articles from Cashmere, which were shipped to us in August last; they have been stopped here by Her Majesty's Customs, and declared an illegal importation (under some new Act of Parliament which we had unfortunately never heard of) being made of rupee silver, which is found to be under British Standard. We are informed that unless re-exported at once they will be battered up.

We humbly beg to submit that such restrictions as this, the duty claimed, the necessity of taking out a plate license before offering for sale, and the enforced marking by the Goldsmith Company, are most prejudicial to the best interests of the silversmiths of this country; without all these obstructions a very large trade might be done with India, such as we have opened up with Japan, our imports from there in art metal goods, &c., being very extensive. This healthy competition and the introduction of good art manufactures has been most beneficial to our art metal workers and porcelain manufacturers; and whereas they feared that the large quantities of these foreign productions being imported would decrease their trade, it has been, on the contrary, the means of creating a new interest in these manufactures, arousing our people to fresh efforts, and now they are full of orders. We are quite sure that the abolition of all protection will be of immense benefit to the silversmiths of this country, and we beg your earnest endeavours in that direction.

We are, &c.
(signed) *C. B. Pare & Co.*

— No. 2. —

LETTER from the Under Secretary of State for India, dated 26th January 1884, to the Secretary, Peninsular and Oriental Steam Navigation Company.

Sir,

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 7th November last, drawing attention to the manner in which the importation of Indian plate goods has been affected by the Revenue Act of 1883; and, in reply, I am to inform you that a communication on the subject was addressed to the Treasury on the 27th ultimo.

I have, &c.
(signed) *J. A. Godley.*

— No. 3. —

LETTER from the Treasury, dated 11th February 1884, to the Under Secretary of State for India.

Sir,

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury Mr. Walpole's letter of the 27th December last, dealing with various points connected with the silver plate duties and the law of compulsory hall-marking; and I am to request you to inform the Secretary of State for India in Council, that my Lords have made inquiries into the facts of the cases referred to, and have considered them with the view of doing all in their power to meet the wishes of the Secretary of State, consistently with the maintenance of the financial arrangements of this country and the restrictions judged to be necessary for other purposes.

Two specific complaints are made in the India Office letter. The first relates to the practical difficulty of obtaining for small articles of silver sent through the Indian Parcels Post, the statutory declaration that they are intended for private use. My Lords are glad to say that they see their way to removing this grievance. The Commissioners of Customs have recommended that a declaration by the agent of the Peninsular and Oriental Company should be considered sufficient, and my Lords approve of this proposal, subject to reasonable limitations of the size and weight of the packets, and to such safeguards as those Commissioners may think necessary to prevent this privilege being abused. The Board of Customs will, no doubt, communicate on the subject with the Peninsular and Oriental Company. It must, of course, be understood that the requirement of a declaration from the consignee may be revived if necessary, but it will probably be in the interest of all parties concerned to escape this necessity.

The other point to which Lord Kimberley refers is the case of Messrs. Pare & Co. The statements of that firm are (as is unfortunately often the case with these complaints) incorrect in several particulars, but the facts are succinctly as follow:—

Silver goods below the English standard cannot lawfully be exposed for sale in this country. This has been the law for many years and must be well known to the trade. By the Act of last Session, the old law—that if such plate, on being presented for assay, was found below standard, it must be broken up—was so far modified as to allow the alternative of a re-exportation free of duty. Thus, even if any importers are so ill advised as to send to England plate which they must know cannot legally be exposed for sale here, the present law exempts them from all penalty for their error. My Lords, therefore, cannot admit any allegation of hardship to the importers of these goods.

Upon this branch of the question the Secretary of State points out that the English standard of fineness for silver (·925) is slightly above that of the rupee (·916), and lays much stress upon the anomaly of "requiring manufacturers in India to work in silver of a higher standard of fineness than that of the rupee coined and circulated by the British Government." In mitigation of this plea, I am to observe (1) that, as a matter of fact, there are considerable imports from India and Burma of silver which is up to the British Standard; (2) that the Indian goods which on assay are found below standard seldom, if ever, approach the rupee degree of fineness.

The Secretary of State proposes either that an Indian assay and hall mark should be established, and be recognised in this country; or that a special assay and mark should be established here for silver of the rupee standard, so as to legalise its use. Without going into details, I am to observe that the adoption of either of these suggestions would involve so serious a disturbance of the present system that Her Majesty's Government cannot at present undertake to consider them further. On the other hand, my Lords do not despair of a solution which will be practically sufficient for the purposes of the Government of India. They understand that the class of goods whose exclusion is complained of are of a peculiar character as regards workmanship, and are highly ornamental. If some proper definition of them could be agreed upon, legislative powers might be sought to exclude them from the obligation of being assayed, and they could thus be imported and sold freely upon payment of the Customs duty.

duty. There is reason to believe that this proposal would not be resisted by the home trade.

My Lords will consult their legal advisers with a view to the preparation of a Bill to this effect; but the Secretary of State will of course understand that any such concession could not be confined to India.

I have, &c.
(signed) *Leonard Courtney.*

— No. 4. —

LETTER from the Under Secretary of State for India, dated 13th March 1884, to the Secretary to the Treasury.

Sir,

IN reply to Mr. Courtney's letter of the 11th ultimo, I am directed by the Secretary of State for India in Council to express the satisfaction with which he has learned that arrangements will be made for removing the grievance referred to in Mr. Walpole's letter of the 7th December 1883, with reference to the transmission of silver articles through the Indian Parcels Post.

His Lordship is also glad to observe that a special concession may possibly be made with regard to goods of a peculiar character, as regards art workmanship, and of a highly ornamental nature; although he fears that some difficulty may be found in laying down a satisfactory definition of such goods.

It is, however, a matter of regret to Lord Kimberley that their Lordships do not see their way to adopt either of the suggestions put forward in Mr. Walpole's letter, already referred to, with the object of facilitating the admission into this country of silver articles manufactured in India, and of settling the matter upon a basis which, it was hoped, would have been satisfactory to all parties concerned. As Mr. Courtney's intimation that Her Majesty's Government cannot at present undertake to consider the matter further, is not accompanied by any statement of the reasons which have led to this conclusion, beyond the undoubted fact that the changes proposed would disturb the present system, Lord Kimberley, being uninformed as to the difficulties which stand in the way of what would apparently be an effectual plan of putting an end to the present very objectionable system, can only adhere to the statement which he has already caused to be made to their Lordships on this subject, and repeat his regret that it should be considered impossible to take the steps necessary for removing an obstacle to the development of a not unimportant Indian industry, and for giving the public of this country free access to a varied and interesting species of art workmanship, from a knowledge of which they are now almost entirely debarred by artificial barriers raised against the importation of Indian silver goods.

I have, &c.
(signed) *J. A. Godley.*

— No. 5. —

LETTER from the Under Secretary of State for India, dated 13th March 1884, to the Secretary, Peninsular and Oriental Steam Navigation Company.

Sir,

IN continuation of the letter from this office of the 26th January, I am directed by the Secretary of State for India in Council to inform you that in a letter just received from the Lords Commissioners of Her Majesty's Treasury, it is stated that they have approved of the proposal made in your letter of the 7th November last, that a declaration by the agent of the Peninsular and Oriental Steam Navigation Company, that the small silver articles imported from India into this country through the Parcel Post are intended for private use,

use, should be considered sufficient to exempt them from assay and hall-marking, subject to reasonable limitations of the size and weight of the packets, and such other safeguards as may be thought necessary.

Lord Kimberley understands that this decision has already been communicated to you through the Board of Customs.

I have, &c.
(signed) *J. A. Godley.*

— No. 6. —

LETTER from the Under Secretary of State for India, dated 13th March 1884, to Messrs. *C. B. Pare & Co.*

Gentlemen,

I AM directed by the Secretary of State for India in Council to inform you, in reply to your letter of the 12th November 1883, that he has been in communication with the Treasury on the subject of hall-marking, as bearing upon the importation of Indian silver goods.

His Lordship has been informed by the Lords Commissioners of the Treasury that the disturbance of the present system consequent upon the alteration of the law, which would be required to remove the existing grievance, would be so serious that Her Majesty's Government cannot at present undertake to consider the matter further.

Their Lordships have, however, intimated to Lord Kimberley that if any definition can be agreed upon to distinguish silver goods of a peculiar character, as regards workmanship, and of a highly ornamental nature, some arrangement might be found practicable by which such goods may be admitted to the country without assay or hall-mark on payment of the usual duty.

I have, &c.
(signed) *J. A. Godley.*

EAST INDIA
(GOLD AND SILVER PLATE)

COPIES of Correspondence that has arisen out of the Working of Treasury and Customs Regulations introduced last Year intended to expedite Passage through the Customs of Silver and Gold Plate Articles consigned for Private Use and not for Sale; of Memorials or Letters from the Peninsular and Oriental Steamship Company, East India Agents, or others, showing the almost insuperable Difficulties that beset the Working of the above-named Regulations; &c.

(Sir George Balfour.)

Ordered, by The House of Commons, *to be Printed,*
2 *April* 1884.

[*Price* 1½ *d.*]

112. *Under* 1 *oz.*

H.—4. 4. 84.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan; the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(Presented pursuant to Acts 40 & 41 Vict. ch. 51, and 42 & 43 Vict. ch. [illegible])

Ordered, by The House of Commons, *to be Printed,*
28 February 1884.

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[illegible]

RETURN RELATING TO LOANS RAISED IN INDIA

CHARGEABLE ON THE REVENUES OF INDIA.

| | | |

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all Loans raised in *India*, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

[Presented pursuant to Acts 16 & 17 Vict. c. 95, and 42 & 43 Vict. c. 60.]

Ordered, by The House of Commons, to be Printed,
22 February 1884.

[Price 1d.]

Under 1 oz.

EAST INDIA (GOLD AND SILVER PLATE).

RETURN to an Address of the Honourable The House of Commons, dated 24 May 1883;—*for*,

"COPIES of, or EXTRACTS from, CORRESPONDENCE on the Subject of the TAXATION of GOLD and SILVER PLATE, and of the Practice of Compulsory HALL-MARKING of GOLD and SILVER WARES."

India Office,
1 June 1883.

J. K. CROSS,
Under Secretary of State for India.

Sir George Balfour.)

Ordered, by The House of Commons, *to be Printed*,
25 *August* 1883.

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COPIES of, or EXTRACTS from, CORRESPONDENCE on the Subject of the TAXATION of GOLD and SILVER PLATE, and of the Practice of Compulsory HALL-MARKING of GOLD and SILVER WARES.

LETTER from the Under Secretary of State for India, dated 26th November 1881, to the Secretary to the Treasury.

Sir,

ON more than one occasion in recent years the Government of India have pressed on Her Majesty's Government the importance of taking any practicable steps for raising the price of silver, and it was with much satisfaction that the Secretary of State in Council observed, in the Budget of the Chancellor of the Exchequer last April, a proposal that the existing duty of 1 *s.* 6 *d.* an ounce imposed on silver plate should be reduced by the sum of 3 *d.* annually until the whole duty was at an end.

The particular form of the proposition was, however, represented to be very inconvenient to the trade, while the immediate repeal of the duty would have involved a heavier payment for drawback on existing stock of plate than could at the time be afforded.

The Marquess of Hartington ventures, however, to hope that it may be possible in the next Budget to make a proposal for the remission of the duty in a manner to which the trade will not object; and, in order to show the importance of any measure likely to enhance the consumption of silver, and thereby increase the price of the unmanufactured metal, I am directed to request the attention of the Lords Commissioners of Her Majesty's Treasury to the following table, showing the difference which would result to India in the remittance of 17,000,000 *l.* a year to England from each pennyworth of increase in the value of silver from 52 to 60 pence per ounce.

Value of Silver per Oz.	Corresponding Price per Rupee for Bills sold in London.	Number of Rupees required for Remittance of 17,000,000 *l.* to England.	Difference on each Penny per Rupee.	Accumulated Difference compared with Price of 52 *d.* per Oz. of Silver.
d.	*s.* *d.*	*Rs.*	*Rs.*	*Rs.*
52	1 7 $\frac{15}{16}$	20,46,39,498	—	—
53	1 8 $\frac{5}{16}$	20,08,61,538	37,77,960	37,77,960
54	1 8 $\frac{3}{4}$	19,66,26,506	42,35,032	80,12,992
55	1 9 $\frac{1}{8}$	19,31,36,095	34,90,411	1,15,03,403
56	1 9 $\frac{1}{2}$	18,97,67,442	33,68,653	1,48,72,056
57	1 9 $\frac{7}{8}$	18,65,14,286	32,53,156	1,81,25,212
58	1 10 $\frac{1}{4}$	18,33,70,787	31,43,499	2,12,68,711
59	1 10 $\frac{5}{8}$	18,03,31,492	30,39,295	2,43,08,006
60	1 11	17,73,91,304	29,40,188	2,72,48,194

In conclusion, I am desired to draw special attention to the fact that a duty of 1 *s.* 6 *d.* on an article whose price varies from 60 *d.* to 52 *d.*, presses upon it with an incidence of 30 to nearly 35 per cent.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Secretary to the Treasury, dated 2nd January 1882, to the Under Secretary of State for India.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your letter of the 26th November (F. 3589), expressing the hope of the Secretary of State for India in Council that the duty on silver plate may be remitted in the next Budget.

In reply, I am to say that my Lords hope that at the proper time it will be found possible to abolish this duty altogether. But the time suitable for this change must depend not only on the state of the finances of this country, but upon other circumstances, such (for example) as the condition of the trade affected; and my Lords are therefore unable to give any pledge on the subject.

I have, &c.
(signed) *F. Cavendish.*

LETTER from the Under Secretary of State for India, dated 18th April 1882, to the Secretary to the Treasury.

Sir,

WITH reference to the letter addressed to the Treasury on the 26th November 1881, and to your reply of the 2nd January last, regarding the duty on silver in this country, I am directed by the Secretary of State in Council to inform you that a telegram has been received by him from the Government of India, very earnestly pressing upon Her Majesty's Government the importance of repealing the silver duty this year if possible. The Viceroy adds that the Government of India believe that this would be a very gracious act at a time when the Customs duties in India have been recently repealed, and that it would give much satisfaction to the Indian public, and be highly politic.

I am, accordingly, desired to request that this expression of the views of the Government of India may be brought to the notice of the Chancellor of the Exchequer.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Secretary to the Treasury, dated 5th May 1882, to the Under Secretary of State for India.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Secretary of State in Council, that your letter of the 18th ultimo, on the subject of the silver plate duty, received their careful consideration, and was specially brought to the notice of the Chancellor of the Exchequer.

I am to state, in reply, that my Lords regret to say that the time is not favourable to a change, which on general principles they would desire.

I have, &c.
(signed) *F. Cavendish.*

LETTER from the Under Secretary of State for India, dated 11th May 1882, to the Secretary, Goldsmiths' and Silversmiths' Free Trade Association.

Sir,

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your memorial, dated the 3rd February, relative to the duties on Indian gold and silver plate, and to the question of compulsory hall-marking.

In reply, I am to inform you that the memorial has, by Lord Hartington's directions, been forwarded for the consideration of the Lords Commissioners of Her Majesty's Treasury.

You will have observed from the report of Mr. Gladstone's recent financial statement that no action in regard to the duties on plate can be taken during the current financial year.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Under Secretary of State for India, dated 11th May 1882, to the Secretary to the East India Association.

Sir,

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 24th March, enclosing a memorial of the East India Association, relative to the duties on Indian gold and silver plate, and to the question of compulsory hall-marking.

In reply, I am to inform you that the memorial has been, by Lord Hartington's directions, forwarded for the consideration of the Lords Commissioners of Her Majesty's Treasury. You will observe from the report of Mr. Gladstone's recent financial statement that no action in regard to the duties on plate can be taken during the current financial year.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Under Secretary of State for India, dated 12th May 1882, to the Secretary to the Treasury.

Sir,

I AM directed by the Secretary of State for India in Council to forward herewith, for the consideration of the Lords Commissioners of Her Majesty's Treasury, memorials which have been addressed to Lord Hartington by the Goldsmiths' and Silversmiths' Free Trade Association, and the East India Association, in regard to the duties levied in this country on gold and silver plate of Indian manufacture, and to the question of compulsory hall-marking.

I am to add that Lord Hartington strongly supports that portion of the memorials which refers to the abolition of the duties on plate.

I have, &c.
(signed) *Louis Mallet.*

Enclosure No. 1.

MEMORIAL of the Goldsmiths' and Silversmiths' Free Trade Association, dated 3rd February 1882, addressed to the Secretary of State for India,

Most respectfully showeth,

1. THAT your memorialists are earnestly desirous to obtain perfect freedom of trade in gold and silver plate in the United Kingdom.

2. That the duties, Customs and Excise, of seventeen shillings per ounce in the case of gold, and eighteen-pence per ounce in the case of silver, operate most disastrously upon the trades in the precious metals.

3. That the duties have been condemned unanimously (it may be said) by the Select Committee on hall-marking (1879), who recommended that they should be abolished "as soon as the state of the revenue may permit."

4. That the laws relating to compulsory hall-marking, although approved by a small majority of the Committee, were likewise condemned by an influential minority, including Mr. Goschen, Mr. Leonard Courtney, Mr. Thomson Hankey, the late Mr. Whitwell, and others.

5. That the duties and the laws of compulsory hall-marking, taken together, absolutely prohibit the importation for purposes of trade, into the United Kingdom, of the silver manufactures of India, the beauty of which has been admirably shown by Sir George Birdwood in his work entitled "Indian Arts," prepared for the Science and Art Department.

6. That your memorialists plead that it must be disastrous to the interests alike of England and India to be deprived by law of the free sale of such works in the United Kingdom.

7. That your memorialists respectfully urge, as a matter of importance for the consideration of Her Majesty's Government, that at a time when there is a superabundant supply of the raw material silver, affecting as it does the value of the Indian rupee, it is impolitic to place any, even the slightest, impediments in the way of its consumption for manufacturing purposes.

8. That your memorialists have reason to know that their views are fully approved by the President and Department of the Board of Trade, one of the principal witnesses called before the Select Committee having been Mr. T. H. Farrer, Permanent Secretary of the Board, to whose evidence your memorialists venture to refer the Secretary of State for India.

9. That it has been intimated to your memorialists that it is not thought to be possible to introduce a Hall-marking Bill in the coming Session of Parliament, but your memorialists venture to urge the desirableness of abolishing the duties upon gold and silver plate in April next, so as to pave the way for legislation in the Session of 1883.

10. That your memorialists do not desire the abolition of hall-marking. They believe that, under a voluntary (and reformed) system, the practice may, and will, be extended to the benefit of trade, and with advantage to the public.

11. That although the question of the remission of duties is one for the consideration of the Chancellor of the Exchequer, your memorialists respectfully suggest that the Department of India might, by a memorandum to the Chancellor, indicate the desirableness of a reform which can only be attempted after the duties have been abolished, inasmuch as it cannot be denied that compulsory hall-marking is a necessary protection to the revenue.

Your memorialists, therefore, humbly pray that your Lordship may take such steps as may be possible to obtain the abolition of the duties upon gold and silver plate in April next.

And your memorialists will ever pray, &c., &c.

Enclosure No. 2.

MEMORIAL of the East India Association, dated 24th March 1882, to the Secretary of State for India,

Showeth,

1. THAT the manufacture and chasing of gold and silver utensils and ornaments is one of the ancient art industries of India. It is still practised at Trichinopoly and other parts of the Madras Presidency, at Kutch, and in other parts of Western India; also at Delhi and Agra. In Kushum this art exists, and its products are or ought to be largely exported from India. But the expansion of those artistic industries in India is virtually prohibited by the heavy Customs duty that is levied in this country on gold and silver plate, other than filagree and jewel work. Although these Indian articles wrought in the precious metals are often brought to this country by private purchasers who are willing to pay the high duty for their own gratification, that duty effectually prevents any mercantile business being conducted in these articles, and there is no inducement for the natives of India to extend that valuable and remunerative industry.

2. That the attention of the association has recently been directed to the inspecting of the laws relating to the manufacture and sale of gold and silver plate in the United Kingdom, and to the fiscal and other impediments to art progress prevailing in those trades.

3. That

3. That the attention of the Association has also been specially directed to the fact that, by the law of compulsory hall-marking, the importation of Indian and other foreign gold and silver manufactures (other than jewellery) is virtually prohibited, inasmuch as, although such manufactures can be brought into the United Kingdom, upon payment of the Customs duty of seventeen shillings per ounce (gold), and eighteen-pence per ounce (silver), they cannot legally be exposed for sale unless hall-marked at one of the various assay offices, a process which as it involves "the scrape and parting assay" damages the articles in such a way as to render a return to the workshop absolutely necessary, and in many instances, when the workmanship is of an elaborate character, injures them past hope of recovery.

4. That the duties upon gold and silver plate were unanimously condemned by the Select Committee on Hall-Marking (1879), who recommended that they should be abolished (both Customs and Excise) so soon as the state of the revenue would permit.

5. That the same Committee by a majority of only one, approved of the principle of compulsory hall-marking, but that voting in the minority for perfect freedom of trade in precious metals, are to be found the names of Mr. Goschen, Mr. Leonard Courtney, Mr. Thomson Hankey, and the late Mr. Whitwell.

6. That the Committee although approving of the principle of compulsion as applied to hall-marking, recommended a thorough reform of the laws, and the President of the Board of Trade has already indicated the desire of Her Majesty's Government to proceed with such reform as soon as the state of public business may permit.

7. That, before any Bill for a reform of the hall-marking laws can be submitted to Parliament, it is obviously necessary that the trades should be free from taxation, inasmuch as it cannot be denied that the present compulsory practice of hall-marking is a sure and certain protection to the revenue, and that it would be impolitic in the highest degree to alter the law until the duties shall have been abolished.

8. That it is of the utmost importance to the social progress of India that greater varieties of industries shall be encouraged, but the existence of the English import duty of more than 20 per cent. on gold plate, and 33 per cent. on silver articles, tends to destroy all chances of prosperity amongst the Indian craftsmen who work in the precious metals.

9. That in the opinion of this Association it is most desirable that the duties upon gold and silver plate should be abolished in April next, so as to pave the way for the Board of Trade to deal with the subject of hall-marking in the Session of 1883.

Your memorialists therefore humbly pray that Her Majesty's Secretary of State for India may, in the interests specially of Indian manufactures, use his influence with the Chancellor of the Exchequer in order to obtain the abolition of the duties upon gold and silver plate in the forthcoming Session of Parliament.

LETTER from the Under Secretary of State for India, dated 7th February 1883, to the Secretary to the Treasury.

Sir,

IN continuation of my letter of the 12th May last, forwarding memorials relative to the duties levied in this country on gold and silver plate of Indian manufacture, and to the question of compulsory hall-marking, I am directed by the Secretary of State for India in Council to transmit herewith, for the consideration of the Lords Commissioners of the Treasury, a further memorial on the subject, received from the Goldsmiths' and Silversmiths' Free Trade Association.

I am to take this opportunity of recalling to their Lordships' attention the letters from this office of 26th November 1881 and 18th April 1882, the first of which showed the importance in the interests of Indian finance of the remission of the duty on silver plate; while the latter communicated to you the views of the Government of India (received through the telegraph), that the repeal of the duty would be an appropriate sequel to the abolition by that Government of their Customs duties on British manufactures, and that the measure would give much satisfaction to the Indian public, Lord Hartington therefore expressed the hope that the question of abolishing the duty on silver plate would receive favourable consideration.

Lord Kimberley entirely concurs in these views, and trusts that the matter may now receive the special consideration of the Lords of Her Majesty's Treasury, and he will be glad to hear in due course, whether any action in the matter is proposed to be taken during the forthcoming Session of Parliament.

I am at the same to forward a copy of a letter just received from the Government of Madras, enclosing a memorial from the Madras Trade Association, on the existing restrictions to the trade in Indian plate, particularly with reference to the system of compulsory hall-marking.

I have, &c.
(signed) *Louis Mallet.*

Enclosure No. 1.

MEMORIAL of the Goldsmiths' and Silversmiths' Free Trade Association, dated 8th January 1883. Addressed to the Secretary of State for India.

The humble Memorial of the Goldsmiths' and Silversmiths' Free Trade Association most respectfully showeth :—

1. THAT your memorialists are an association formed with the object of obtaining for the trades in the precious metals the application of the recognised free trade principles enjoyed by all similar trades in the United Kingdom.

2 That your memorialists have sent a humble memorial to the Chancellor of Her Majesty's Exchequer, embodying not less than 18 reasons in support of their views.

3. That your memorialists last year presented a humble memorial to your Lordship's predecessor, the Marquis of Hartington, in support of their views.

4. That your memorialists beg most respectfully to urge, as a reason for troubling your Lordship with a matter not immediately connected with your department, viz., Finance, that as it appears to them, it is of extreme importance that trade between India and the Home country should be encouraged, and that no fiscal or legislative hindrance to the free exchange of commodities should be allowed to prevail, as between the fellow-subjects of our Gracious Queen and Empress.

5. That owing to the statesman-like policy of the Indian Government, nearly all hindrances to such free exchange have been abolished as far as regards the importation of goods into India.

6. That, however, by the prevailing laws of this country, gold and silver plate of Indian and all foreign manufacture are virtually prohibited from importation for commercial purposes into the United Kingdom.

7. That although the duty of seventeen shillings per ounce in the case of gold, and eighteen pence per ounce in that of silver, may have been paid at the Custom House, no plate can be "exposed for sale" in the United Kingdom unless previously "hall-marked" at one of the assay offices.

8. That in the case of highly chased plate, such as is manufactured in India, it cannot be hall-marked, seeing that the process involves the "scrape and parting assay," which so injures the workmanship as to render a return to workshop inevitable; a return manifestly impossible, involving, as it would involve, delay and expense.

9. That, in addition to this hindrance, there is another which altogether prevents merchants from trading in the artistic gold and silver productions of India, viz., if the quality of any article presented for hall-marking be in the slightest degree inferior to "British Standard," if a nut, screw, or any part or parts, however trivial, the entire parcel, not only the individual piece, is broken up. This is as by law established.

10. That all these hindrances to trade were brought before the Select Committee on Hall-marking (1878–9).

11. That the President of the Board of Trade has, upon several occasions, expressed his desire to bring in a Bill to reform the anachronistic laws relating to hall-marking, the principle of which, dating from A.D. 1300, is altogether at variance with those of modern trade.

12. That

12. That however desirous the President of the Board of Trade may be to reform these laws, it is not possible to do so until the duties shall have been abolished, inasmuch as it is certain that the House of Commons would not pass a Bill dealing only with foreign productions, and it is clear that, so long as the duties prevail, the law of compulsory hall-marking is a safeguard to the revenue.

Your memorialists therefore humbly pray that your Lordship may, in the interests of India, use the influence of your Department in order to obtain the abolition of the duties upon gold and silver plate, customs, and excise, in the forthcoming Session of Parliament.

And your memorialists will ever pray.

On behalf of the Association,
(signed) *Edward J. Watherston,*
Chairman.

Enclosure No. 3.

LETTER from the Government of Madras, No. 1—Revenue (Miscellaneous), dated 9th January 1883, to the Secretary of State for India.

My Lord,

WE have the honour to submit a memorial from the Madras Trade Association pointing out the difficulties which the importer of silver plate into England has to encounter.

2. We believe that these difficulties have not been in any degree exaggerated, and we trust that Her Majesty's Government will consider whether their removal is not possible. As matters stand at present, the English market is closed to plate of Indian manufacture, and one of those industries for which there is in this Presidency undoubted aptitude, and which it is our special desire to foster, is greatly discouraged.

We have, &c.

(signed) *M. E. Grant Duff.*
David F. Carmichael.
H. E. Sullivan.

Enclosure referred to in foregoing Letter.

Read,—MEMORIAL from *Robert G. Orr,* Esq., Chairman, Madras Trade Association, to the Right Honourable the Governor of Madras, dated Madras, 30th December 1882.

I HAVE the honour, by the direction of the Committee of the Madras Trade Association, to address your Excellency with reference to the serious disadvantages which operate against the importation into England of Indian silver plate, and which, under the existing English law and procedure, virtually amount to prohibition.

2. In the hope that it will please your Excellency to take such steps as may be deemed desirable towards bringing prominently before the Secretary of State for India the anomalous position in which the silver industries of India are placed with regard to importation into England, the Association beg leave to offer the following explanatory observations:—

3. In the first instance, all silver plate taken into England, whether as private property or intended for sale, is charged at the Customs with a duty of eighteenpence per ounce. It is scarcely necessary to say that this duty operates as a serious discouragement to the development of any silver industry; it has been well said that "it is subversive of the principles of modern fiscal legislation, obstructive to art progress, and an insurmountable obstacle to technical education in its application to silversmith's work;" and if this be true as to levying an invidious duty in England, it is equally true in its effects upon the silver industries of India.

4. Notwithstanding the levy of this burdensome and obstructive duty, the curious anomaly exists that, even after the English Government receive that duty, they forbid the goods being dealt in, excepting under conditions which amount practically, as concerns the Indian produce, to prohibition of sale in England.

5. Under laws dating back more than 500 years, the gold and silversmiths of London were empowered to punish those who manufactured silver below a certain standard, and in the present day the "Hall" authorities, against whom there is no remedy and no appeal, wield with absolute despotism the extraordinary powers conferred upon them in the Middle Ages.

6. The law is that all silver plate, but not jewellery, shall be of a certain standard of fineness, and then "Hall-marked," under a penalty of 10 *l.* and confiscation. If the manufactured plate, under any circumstances, be found below the English standard, it is at once mercilessly "smashed and battered," as if it contained or embodied the plague or some other fell disease.

7. But even if the Indian manufacturer have complied with the law, if he has specially obtained English standard silver—the rupee is considerably below that standard—and has paid eighteen pence per ounce, he is met with a further difficulty and an insurmountable objection. The silver plate must, before marking, be "scraped and assayed," and this process is performed so clumsily and ruthlessly that the English manufacturer finds it necessary to take back his goods to the workshop to be repaired and "done up;" he, therefore, sends his wares to the Hall in an unfinished state, before being polished or burnished.

8. It is obvious that this course is not open to the Indian manufacturer (except at prohibitive cost), who must be content to run the risk of seeing his finished goods "mauled," and in some instances injured beyond recovery.

9. This simple statement of the difficulties which attend the importation of Indian silver plate into England appear to the Trades Association to present strong grounds for an urgent representation to the Home Authorities for the removal of an impolitic and invidious duty. The Association are of opinion that the recent large-minded abolition of duties in India on English manufactures might well be followed by the mother country, in promptly and completely abolishing the silver duties, or at least in sweeping away the absurd and anomalous privileges so successfully exercised by the Hall authorities, manifestly to the protection of the English silver trade interest, but banefully injurious to the production of Indian art and industry.

LETTER from the Under Secretary of State for India, dated 7th February 1883, to the Secretary of the Goldsmiths' and Silversmiths' Free Trade Association.

Sir,

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of the memorial of the Goldsmiths' and Silversmiths' Free Trade Association, dated the 8th ultimo, relative to the duties on Indian gold and silver plate, and to the question of compulsory hall-marking.

In reply, I am to inform you that the memorial has been forwarded for the consideration of the Lords Commissioners of the Treasury, with reference to the correspondence of last year.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Under Secretary of State for India, dated 22nd February 1883, to the Secretary to the Treasury.

Sir,

IN continuation of Sir Louis Mallet's letter of the 7th instant, I am directed by the Secretary of State for India in Council to forward herewith, for submission to the Lords Commissioners of Her Majesty's Treasury, a copy of a letter from the Government of India, forwarding, with their strong support, a memorial from the Calcutta Trades Association, in which that Association presses for the early repeal of the English import duties on Indian plate.

I am to request that you will direct their Lordships' attention to the last paragraph of the letter of the Government of India on the subject of drawbacks.

I am, &c.
(signed) *J. K. Cross.*

LETTER from the Government of India, No. 26, Department of Finance and Commerce (Accounts and Finance) dated 23rd January 1883, to the Secretary of State for India.

My Lord,

ON the 17th March 1882 we telegraphed to your Lordship's predecessor in the following terms:—

"We desire very earnestly to press upon Her Majesty's Government the importance "of repealing the Silver Duty this year if possible. We believe that this would be a "very gracious act at a time when we have repealed our Custom Duties; it would give "much satisfaction to the public here, and would be highly politic."

2. In a Despatch, No 137, of 4th May 1882, Lord Hartington made the following remarks:—

"I caused the substance of your telegram of the 17th of March last, relative to the "importance of repealing the Silver Duty, to be communicated to the Lords Commis- "sioners of Her Majesty's Treasury. The Chancellor of the Exchequer, in his Financial "Statement, delivered in Parliament on the 24th of April, remarked that he is not "prepared to make any proposals for the repeal of the duty at the present time, although "he recognised that there were two reasons which recommended its abolition, the first "and special one being the strong opinion expressed by your Government in favour of "its early removal, and the second the embarrassment to the market and hindrance to "trade caused by its maintenance."

3. The Madras Government has forwarded to us a copy of their Revenue Despatch of 9th January 1883, in which they submit to your Lordship a memorial from the Madras Trades Association, pointing out the difficulties which the importer of silver plate into England has to encounter. "We believe," the Madras Government adds—

"that these difficulties have not been in any degree exaggerated, and we trust that Her "Majesty's Government will consider whether their removal is not possible. As matters "stand at present, the English market is closed to plate of Indian manufacture, and one "of those industries for which there is in this Presidency undoubted aptitude, and which "it is our special desire to foster, is greatly discouraged."

4. We have now the honour to forward a representation from the Calcutta Trades Association on the same subject.

5. Whether we consider this question from the point of view of the English consumers or from that of the foreign importers of silver, the desirability of abolishing the present duty, if the adoption of such a course be possible, is so obvious that we need not dwell on the subject at any length. Mr. Gladstone, in the speech, of which an extract is given in para. 3 of the memorial from the Calcutta Trades Association, stated that "the reasons in favour of the alteration "of the duty" were "very weighty." We venture to think, however, that there are two considerations in connection with this subject which render the repeal of this duty specially desirable. The first of these considerations is that, inasmuch as the system under which the duty is at present levied places the English silversmith at an advantage to his foreign competitor, it is not in harmony with the general policy of Her Majesty's Government in such matters. The second is that the repeal of the duty, whilst conferring a benefit on the English consumers of silver, will also act beneficially on the general financial position of the Government of India.

6. As regards the first of these two points, we think there can be no doubt that under the existing system, the English silversmith is to a certain extent protected against foreign competition. If the fineness of the imported articles is inferior in however slight a degree to the English standard of fineness, which differs considerably from the Indian standard of the rupee, not only is the sale of the articles in England prohibited, but they are liable to be broken up, and thus rendered valueless as works of art. It may be said that Indian silversmiths should only manufacture articles for export of the required fineness. But this is not in all cases possible. The Calcutta Trades Association points out that—

"much of the highly chased and elaborate work of the Indian silversmith cannot be "made in soft pure silver, as the metal requires to be alloyed to a certain degree of "hardness to enable it to be worked up to perfection."

Again, many of the articles manufactured in India are of very delicate workmanship, which cannot, when they have once been finished, be assayed and hall-marked without being injured. On this subject the Calcutta Trades Association say that—

"English manufactures other than plain ware are subjected to the assay and marked in "the rough state, and before they are finished, to avoid the defacing operations of assay- "ing and marking, but this is manifestly impossible in the case of Indian manu- "facturers."

7. Turning to the second point mentioned above, namely, the extent to which the repeal of the duty would act beneficially on the general financial position of the Government of India, we need hardly point out that any measure tending to increase Indian exports and draw some portion of the population, however small, away from agriculture to manufactures, would, in any case, be very desirable. To these general considerations may, however, be added the argument that, in view of the large sterling payments to be made annually in England by the Government of India, it is especially to be desired in Indian interests that any duty tending to obstruct the consumption of silver in the form of plate, &c., should no longer be levied.

8. To these considerations we may perhaps add another which is of a political rather than a purely fiscal nature. It cannot be doubted that the recent abolition of the import duties, although highly beneficial to India, has been regarded by a considerable section of the Indian community as having been dictated in the interests of England. By those who hold such views it is urged that, after the large sacrifices India has made to give complete freedom to trade, it is not unreasonable to expect that a small fiscal reform of this nature, which would benefit India, should be made by Her Majesty's Government in England. Apart from the purely fiscal aspects of the question, we venture to think it would be desirable, on political grounds, to remove this grievance.

9. For these reasons we beg strongly to support the request of the Trades Associations of Calcutta and Madras. We trust that it will be found possible to abolish the Silver Duty in connection with the financial arrangements of the year 1883-84.

10. As regards the question of drawbacks, which we understand constituted a considerable difficulty when the matter was under consideration a year ago, we may perhaps be allowed to mention that in all the customs reforms carried out in India, no drawback has ever been allowed, although we have received frequent representations from individuals to the effect that, by reasons of certain fiscal changes, a pecuniary loss has been entailed upon them.

We have, &c.
(signed) *Ripon.*
D. M. Stewart.
J. Gibbs.
E. Baring.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.

LETTER from the Secretary to the Calcutta Trades' Association, dated 11th January 1883, to the Secretary to the Government of India, Department of Finance and Commerce, referred to in foregoing Letter.

Sir,

IN the year 1880 an earnest attempt was made in England by those interested in the silversmiths' and goldsmiths' trade to procure the abolition of the English duty on silver plate, and an alteration of the restrictive laws relating to compulsory hall-marking of silver and gold wares. A petition presented to the English Parliament by certain artists and designers in metal work, and which is annexed hereto (*see* Appendix A.), clearly sets

sets forth the grievance of which they complain, and shows that the duty of 1 *s.* 6 *d.* an ounce, imposed by the English law on all silver wares manufactured for sale in England, tends materially to limit the demand for artistic work in silver, and, coupled with the system of compulsory hall-marking, greatly lessens the consumption of silver as a raw material.

2. As bearing on the same important question the Committee of the Trades' Association submit herewith a copy of certain resolutions adopted by the Goldsmiths' and Silversmiths' Free Trade Association at a meeting held in London in September 1880 (*see* Appendix B.)

3. It seemed at first that these efforts to procure the repeal of an injurious tax, which, taken in connection with the laws for compulsory hall-marking, is of a protective character, would be successful, but other considerations ultimately prevailed, and the matter was referred to by Mr. Gladstone in his Budget speech in these words:—

> " The next subject is one of very small dimensions indeed, but one which presents very considerable difficulty as well as inducement, and that is the subject of the duties on silver plate. The revenue it produces is no more than about 48,000 *l.* a year; but there are two reasons why, if we could, we ought to get rid of it. The first is the general advantage which never fails to attend the removal of Excise duty upon the products of British industry; and there is another special reason, which is, that there is every reason to believe that India is well qualified to supply us with silver wares in a manner advantageous to herself and to the trade and people of this country. These are the reasons in favour of the alteration of the duty, and they are very weighty reasons, but unfortunately there are reasons against the removal of the duty in the ordinary manner which the House may consider as weighty, or weightier still. When I say 'the ordinary manner,' I mean the immediate removal of the duty. In the first place, in order to get rid of this 48,000 *l.* a year, you must not only give up that sum, which you might be willing enough to do, but if you remove this duty immediately which undoubtedly would be the best way of doing it, you must be prepared to meet a claim for drawbacks, which, in the first place, is enormous, in relation to the amount of duty, and totally transcends all the dimensions of ordinary ideas as to the drawbacks on taxable commodities, but which is open to the still greater objection that it is impossible to shut the door against drawbacks in the nature of fraud. When I come to make inquiry as to this drawback, gentlemen of the greatest intelligence and respectability in the trade say they think the drawback might be perfectly well covered by 170,000 *l.*, or three and a-half year's revenue. I have not the smallest doubt as to the perfect good-faith of all that proceeds from the leading members of the trade; but it is not in their power, nor in the power of anybody, to assure us that we should not be subject to another demand, perhaps as great, in respect of fraudulent claims. I cannot say what that would be; but in the whole circumstances we do not see our way to proceed to the removal of this duty by the ordinary form of an immediate removal altogether without a corresponding claim in another direction. I am sorry to say the problem puzzles me, and I can suggest nothing better than that which is, as a rule, not to be resorted to, viz., that the difficulties of this case might very gradually be provided for by such an annual reduction of the duty as would not disturb sensibly the course of trade; and I shall submit to the House a resolution proposing that instead of 1 *s.* 6 *d.* an ounce, which is the amount now chargeable, the duty shall be reduced annually by threepence an ounce until it expires. The gold duty we do not propose to touch. That is a duty so peculiar that I really do not know how to deal with it under present circumstances, but I do not think there is any such reason for touching the duty of gold as there is for touching the ordinary duty on silver. I make that proposal not as the best thing conceivable, but as being the best that can be done under present circumstances."

4. Subsequently Mr. Gladstone moved the omission of the clause relating to the silver duty from the Revenue Bill in the following terms:—

> " The Customs and Inland Revenue Bill was in Committee of the House of Commons on 23rd May, and Mr. Gladstone moved the omission of Clause 7, dealing with the silver plate duty. On Sir G. Campbell asking why the clause was to be abandoned, Mr. Gladstone said the difficulties attending drawback on this subject were very great, much more serious than he had imagined. He had had considerable doubt as to the validity of the claim for drawback, and especially for full drawback; but under the clause it had not been proposed to give any drawback at all, but to proceed by a gradual method of reduction. Representations which had been made to him induced him to think that he could not persevere with a clause which affected not so much the interests of the trade, so-called, as those of the working people. There had been great deadness in the condition of the trade, and he shrank from applying to it any measure which would have had a more or less paralysing effect. He had been obliged to let the matter stand over at this time, but other communications might yet take place. Mr. Ritchie then suggested that the

the Right Honourable Gentleman should definitely abandon the clause, as the members of the trade would suffer if it were to be held *in terrorem* over them, but Mr. Gladstone said he could not give a pledge that, under no circumstances, would the question be re-opened. There might arise other modes of dealing with it. Sir A. Lusk then observed that the clock and watch-making trade had entirely gone away from Clerkenwell. The people wanted something to do and could not get it; and it was no use to tell them to buy in the cheapest market if they had nothing to buy with. After a few more words from Mr. Onslow and Mr. MacIver, the clause was negatived."

5. It will be seen that the importance of this question to the people of India is fully recognised in the above remarks, and there can, the Committee think, be no doubt that the repeal of this protective duty, which is imposed on all foreign silver plate imported into England, would, in course of time, tend to the improvement of exchange by promoting the consumption of silver and developing a large trade in silver goods, where none now exists, between this country and Great Britain; no trade is possible under the existing conditions of the law, because all Indian silver manufactures are subject to the tax of 1 *s.* 6 *d.* per ounce; they are also required to be hall-marked before they are submitted for sale, under a penalty in failure of their being so marked, of 10 *l.* for each piece of plate so exposed; the articles are, further, liable to be broken up by the Assay Office if the silver of which they are made fails by one-fourth of a grain to come up to the English standard of fineness, which differs considerably from the Indian standard of the rupee. English manufactures other than plain ware are submitted for the assay mark in the rough state, and before they are finished, to avoid the defacing operation of assaying and marking; but this is manifestly impossible in the case of Indian manufactures. The beautiful silver work of Cashmere, Guzerat, Cutch, the Punjab and Southern India is, therefore, kept entirely out of the English market by these prohibitive and protective duties, to the manifest disadvantage of the English purchaser as well as to the detriment of the Indian manufacturer.

6. One of the greatest evils of the present hall-marking system in England is the destruction of the work if the silver is found to be only a quarter of a grain under the specific standard; in such cases the articles are entirely broken up and rendered fit only for the melting pot. So small a deviation from the English standard can make no real difference in the intrinsic value of silver ware, to the purchaser, since it represents the value of only about the eighth of a farthing per ounce. Much of the highly chased and elaborate work of the Indian silversmith cannot be made in soft pure silver, as the metal requires to be alloyed to a certain degree of hardness to enable it to be worked up to perfection.

7. The complicated and elaborate system of working this tax in England also operates unfavourably in many ways for the English manufacturers and exporters of silver goods. A firm in Calcutta recently had an elaborate and artistic piece of mechanical silver work made in London to order, the drawback for which for export amounted to 20 *l.*; they were obliged, however, to forego this considerable sum because the English Custom House refused to allow the drawback unless the work was taken to pieces and the silver weighed, for the purpose of the drawback, separately from the other parts, and as the article was, from the nature of its construction, an extremely difficult piece of work, and could not be undone and put together again without much delay, the firm were obliged unjustly to suffer the loss.

8. The Committee annex a paper from the "Jeweller and Metal-worker" on the tax on silver plate, which gives some interesting information on the matter. (*See* Appendix C.)

9. The Committee think that they have now said enough to show the great importance of this subject to the public and the Government of India as well as to the Indian manufacturer of silver goods. It has also an important bearing on the general question of a larger consumption of silver, and the consequent amelioration of its present reduced value, and above all on the possible development of a considerable trade in silver manufactures with England. The Committee would therefore respectfully urge on the Government the desirability of bringing the subject prominently to the notice of the British Government, with a view to the speedy repeal of this most restrictive and impolitic tax, and the amendment of the laws applying to the system of hall-marking to the extent of rendering the application of that system non-compulsory.

I have, &c.
(signed) *E. Hickie*, Secretary,
Calcutta Trades' Association.

APPENDIX A.

PETITION of Artists on the Silver Duties.

This Petition was presented to Parliament by Mr. Mundella, M.P., and Mr. L. Courtney, M.P.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, the humble Petition of the undersigned Artists, Designers in Metal Work, educated in schools in connection with the Science and Art Department, South Kensington,

Most respectfully showeth,

1. THAT your petitioners are greatly interested in the attempt now being made to abolish the taxation of gold and silver plate, and to alter the laws relating to hall-marking of those wares.

2. That your petitioners have long since found that the trade of the silversmith offers no inducement to artists to adopt it as a profession, owing to the limited demand for artistic silver productions.

3. That your petitioners are convinced that the duty of 1 *s.* 6 *d.* an ounce, which amounts, at the present price of silver, to a tax of 33 1-3 per cent. upon the value of the raw material, materially assists in limiting the demand for artistic productions.

4. That your petitioners are further convinced that the duty, coupled with the laws relating to the system of compulsory hall-marking, limits the number of manufacturers, inasmuch as the hindrances to trade are such as prevent "outsiders" from engaging in the business, although there is nothing in silver, as distinguished from other metals, offering difficulties to the amateur.

5. That your petitioners have great reason to believe that if the duty were abolished, and if hall-marking were rendered a voluntary institution under a system more in accordance with the practice of modern trade, an important development of the art of the silversmith might confidently be expected in the United Kingdom.

6. That the laws relating to the gold and silver trades have lately been under the consideration of a Select Committee of your Honourable House, and that, with a single dissentient, the duties have been condemned, the report recommending their abolition "whenever the state of the revenue shall permit."

7. That although the Select Committee, by a majority of one, recommended that hall-marking should remain as at present, a compulsory proceeding, your petitioners humbly submit that the balance of evidence brought before honourable Members was strongly in favour of a voluntary system of hall-marking.

8. That freedom of trade being an established principle in the case of all other kindred trades, a *primâ facie* case was presented by several of the witnesses in favour of an extension of those principles to the gold and silver trades.

9. That artists have a direct interest in freedom of trade which, as it affects the demand for commodities, opens out new fields for their employment, encouraging them to study at home and abroad, with a view to the cultivation of their taste and the acquirement of knowledge of the respective manufactures.

10. That art would suggest that the quality of the material is of but little importance as compared with the artistic design and execution of manufactures.

And your petitioners therefore humbly pray that your Honourable House, taking all these facts into consideration, will, "as soon as the state of the revenue shall permit," give effect to the recommendation of the Select Committee, by abolishing the duties upon gold and silver plate, and that the laws relating to the gold and silver trades may all be abolished, and that a new Act may be passed providing for a voluntary system of hall-marking, easily accessible to manufacturers and dealers throughout the United Kingdom.

And your petitioners, as in duty bound, will ever pray.

APPENDIX B.

AT a meeting of "The Goldsmiths' and Silversmiths' Free Trade Association," held 10th September, at the office of the Association, 12, Pall Mall East, Mr. Edward J. Watherston presiding, it was unanimously resolved—(1) "That the question of the depreciation in the price of silver and the fall in value of the Indian rupee demands the early attention of Her Majesty's Government; that, in order to restore its market value, it is desirable

that no hindrances to its use for manufacturing should be permitted any longer to prevail; that the duty of 1 *s.* 6 *d.* per ounce upon manufactured plate, and the laws relating to the system of compulsory hall-marking, in addition to being unjust and subversive of the principles of modern commercial legislation are in the highest degree impolitic, as limiting the consumption of a raw material, the value of which for currency purposes it is essential should be maintained." (2) "That a copy of the foregoing resolution be forwarded to Her Majesty's Ministers."

Appendix C.

A TAX upon silver plate was first originated in the year 1719, to assist in the reduction of the National Debt, which had become considerably enlarged by the cost of the Spanish War, and it was thought to reduce those costs principally by taxing the British silversmiths' industry. This tax, by the mode in which it was made to apply to the trade, soon proved very depressive to it, even at that time, for in 1758 it was repealed, the main cause being "for the encouragement of trade." It, however, was soon again imposed, namely 1784, this time to pay for the American War. The tax was soon afterwards increased, and again in the years 1804 and 1815, and all for war purposes; the French War, which occurred at the last-named period, having cost 601,500,343 *l.*, an enormous addition to the National Debt. To the makers of heavy silver goods paying duty, its retention may prove a source of profit, by the charging of the purchasing public the full duty of 1 *s.* 6 *d.* per ounce upon all their purchases, and pocketing the allowance usual for drawback. Therefore we may expect a few, and very naturally too, exclaiming in favour of things remaining as they are.

We have said to manufacturers of special and heavy goods doubtless a profit may be made of some magnitude where a considerable trade is annually conducted out of the tax. But why should the few profit by it to the injury of the many? The makers of light and fancy goods, which have to pay the tax, cannot possibly make any such profit by the means just indicated. The time occupied in finishing the work, which is much more defaced in marking than the heavy and solid, by the workman, after the process of compulsory hall-marking, more than absorbing the value of the drawback allowed, and instead of a gain there is an actual loss. Assuming, then, that the duty tax is a net gain to a few manufacturers, it is a disadvantage and a drawback to a great many others, who would like to see its entire abolition, acting as it does injuriously to them not only pecuniarily but also in other ways; firstly, because it so enhances the selling price of an article as to almost forbid its sale. The fact is readily enough shown by taking any small article of jewellery, and comparing it with one of the same weight and design of execution, that has paid duty on the manufacture. We have simply to point out that the former, while equal to the latter in every way, can be purchased at from 20 to 40 per cent. less, an unusually large margin of difference in the cost of an article, when contending with dull times, such as have been experienced in the jewellery trades for a very considerable period now; secondly, because the retention of the duty tax for the advantage of the comparatively few, as against the interests of great numbers, is really and absolutely bad in principle; it fosters a tax upon knowledge; it inflicts an injustice upon the precious metal trades by harassing its members; it crushes skilled enterprise in the production of artistic work; in the manufacture of plate, which is now the principle work taxed, especially it keeps old patterns and designs in the market which are best able to stand the cumbersome system of marking now in operation at the assay halls, to the exclusion of more showy and tastefully designed work. Such obstacles to the gold and silver plate trade discourage a taste for design, as well as business enterprise, by having a tendency to lessen the demand for such articles, and so cause manufacturers' stocks to move but slowly, through there being too much sameness of design, and which our present system of compulsory hall-marking every article of plate, as well as some other, has every tendency to encourage. The system of compulsory hall-marking in England, to which all duty-paying articles are subjected, being so crude and distinctive in its application, that it has in a manner prevented the production of designs in conformity with the times, as regards style and taste; it has, therefore, as it were, hampered the English silver trades, and promoted the advancement of foreign trade in place of our own. A very good argument in support of this testimony is to be raised by the gradual decrease in the number of ounces upon which duty has of late years been paid, and of drawback allowed for exportation. The statistics show a remarkable and continuous diminution in the weight of silver on which duty has been paid.

During the period of the five years between 1855-59, the decrease was 192,500 ozs., being 994,360 ozs. in the former year, and 801,860 ozs. in the latter, and the weight on which the drawback was allowed from 156,440 ozs. to 116,146 ozs., a decrease of 40,294 ozs. And during the period of five years from 1875–79, the decrease was 140,152 ozs., being 880,493 ozs. on which duty was paid in the former year, and 740,239 ozs. in 1879. In the same

same period the weight on which the drawback was allowed decreased 35,059 ozs., from 120,280 ozs., to 85,121 ozs. And last year the weight on which the duty was paid still showed a further decrease of 101,619 ozs. from the former year, the amount being 638,620 ozs. These figures show a rapidly-increasing decline in both the manufacture and exports of silver plate, and it is more than obvious that this decline must still continue year by year as time rolls on, unless the existing restrictions are removed.

As a further proof of the injury this unjust tax does the silver trade, we may mention the enormous increase in the manufacture of silver chains, lockets, and bracelets, since the duty was removed about two years ago. Before the duty was taken off these articles, there was no demand, and the manufacture was avoided, the call being for articles not hall-marked, which of course meant the evasion of the duty, and not an objection to hall-marked work, but purchasers preferred the risk of having a little inferior metal in their wares to paying so much above the nominal value of the metal they were purchasing in the shape of a heavy tax. Now the duty has been wisely taken off these articles, an enormous demand has sprung up for them with the hall-mark upon them, clearly showing that it was the duty *alone* that proved such a source of hindrance to their former manufacture, by the considerably enhanced price it caused to be put upon the work, subject to its restrictions.

LETTER from the Secretary to the Treasury, dated 13th March 1883, to the Under Secretary of State for India.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Secretary of State in Council of India, that they have read, with attention, the memorial presented to the Secretary of State by the Gold and Silversmiths' Free Trade Association, and the letter from the Government of India, forwarding, with strong support, a memorial from the Calcutta Trades Association in favour of the repeal of the gold and silver plate duties.

I am to say that the strongly expressed wishes of the Government of India are entitled to and receive the respectful consideration of Her Majesty's Government.

I am at the same time to point out that the financial equilibrium of the budget must be a primary consideration with the Imperial Government, and that the question at issue in this case is complicated by the large amount of drawbrack for which a claim was put forward.

My Lords fear that they cannot hold out strong hopes of compliance with the wishes of the Indian Government, even in more favourable circumstances than now exist, until the trade are prepared to propose or accept such an arrangement in respect to drawback as Her Majesty's Government can recommend to Parliament.

My Lords have communicated to the Board of Trade and the Goldsmiths Company the paper on hall-marking received by Lord Kimberley from the Governor of Madras, and have requested to be favoured with the views both of the Company and of their Lordships of the Board of Trade upon the grievance therein stated.

My Lords desire to judge the whole question on its own merits, and they therefore will only note the difference, of which the Secretary of State in Council is doubtless aware, between the cotton duties imposed until recently in India and the gold and silver plate duty. The former was purely and avowedly protective, but the latter is not so, the customs duty on gold and silver plate being only framed to countervail the excise duty imposed upon the home manufacture.

I have, &c.
(signed) *Leonard Courtney.*

LETTER from the Under Secretary of State for India, dated 9th May 1883, to the Secretary to the Treasury.

Sir,

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 13th March, and to request that you will convey to the Lords of the Treasury the Earl of Kimberley's great regret that their Lordships can hold out no stronger hope than that given in your letter of the repeal during the present Session of the duties on gold and silver plate.

With regard to the remarks in the second paragraph of your letter, as to the difficulty which the question of drawbacks occasions, Lord Kimberley desires me again to request their Lordships' attention to the statement of the Government of India, referred to in my letter of 22nd February, that no drawbacks have ever been allowed in that country in cases of customs reforms, notwithstanding frequent representations of pecuniary loss entailed.

I am directed to add that Lord Kimberley is unwilling to pass over without notice the statement, which appears to his Lordship inaccurate, at the close of your letter that the Indian Cotton Duties were "purely and avowedly protective." These duties, I am to remind you, were originally imposed purely for fiscal purposes, and at a time when no Indian manufactures existed which they could operate to protect; they were subsequently modified at different times in order to remove the protection which it was found that they were alleged to afford to certain classes of Indian-made goods; and they have recently been entirely abolished, in common with import duties upon many other articles.

I have, &c.
(signed) *Louis Mallet.*

LETTER from the Treasury, dated 15th May 1883, to the Under Secretary of State for India.

Sir,

WITH reference to the complaint from Messrs. Orr, forwarded by the Earl of Kimberley to the Chancellor of the Exchequer, relative to the treatment of Indian plate imported for sale in this country, and found at Goldsmiths' Hall to be below English standard, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, to be laid before his Lordship in Council, the accompanying copy of the observations made by the Goldsmiths' Company on the subject.

It is evidently for the benefit of all parties interested in the discussion of a difficult question, that the facts on which complaint is founded should be accurately and carefully stated, and the Secretary of State will judge whether Messrs. Orr's statement fulfils these conditions.

My Lords would be glad that a copy should be sent to the Governor of Madras.

I have, &c.
(signed) *J. H. Cole.*

Enclosure, No. 1.

STATEMENT made by *P. Orr & Sons*, Silversmiths, of Madras, regarding their attempt to introduce into England a Trial Consignment of their Silver Indian Swami Embossed Work.

REMARKS by the Goldsmiths' Company thereon.

1. THE statement with reference to the quality of the plate sent by Messrs. Orr & Sons is absolutely incorrect. No one of the 55 pieces (not 25 pieces as mentioned by Messrs. Orr) was made of the quality of rupee silver, and the allegation that rupee silver is the only silver procurable in India is ridiculous.

In the first place rupee silver varies from 2 to 2½ dwts. only worse than the English standard, while of the 55 pieces sent to Goldsmiths' Hall by Messrs. Orr, no single piece was less inferior than 7½ dwts. worse than the English standard, and the great bulk of the plate was as much inferior as 15 dwts. worse than the English standard. There is no more difficulty in obtaining in India fine silver to mix with rupee silver than there is in any other country, and it is quite possible for Indian silver to be made up to the English standard.

Cases have indeed occurred, and can be vouched for by the Company, in which plate imported from India (and also from Japan and Burmah) has been so manufactured, and has passed the London Hall.

2. Before the plate in question was sent to Goldsmiths' Hall, Messrs. Orr & Sons' London agent called at Goldsmiths' Hall and informed the officials there that the plate was about to be sent. It is well known that rupee silver is not up to the English standard (and this might readily have been ascertained by Messrs. Orr, or their London agent), and, therefore, the gentleman in question was on two separate occasions informed of this fact, and urged to have a private assay of the plate taken before the plate was sent to Goldsmiths' Hall, as he was informed that, in the existing state of the law, the Goldsmiths' Company would be compelled to break the plate, should it be found to be under the legal standard.

Messrs. Orr's agent informed the officer of the Goldsmiths' Company that Messrs. Orr quite understood that the plate would have to be sent to Goldsmiths' Hall to be marked, and that he was convinced that they believed the plate to be of the proper quality, and he therefore said that he should send it with confidence to the Hall.

The plate was accordingly sent to Goldsmiths' Hall without a private assay having been taken, as recommended on two occasions by the Goldsmiths' Company, and, the great inferiority of the quality of the silver having been ascertained, notice was given to Messrs. Orr's agent that the Goldsmiths' Company would be compelled to break the plate in accordance with the provisions of the laws regulating their proceedings in these matters. Upon this notice being given to Messrs. Orr, a correspondence ensued between Messrs. Orr and the Goldsmiths' Company, a copy of which, marked B., is enclosed herewith. Such correspondence speaks for itself. It will be noticed that not only did the Goldsmiths' Company act in strict conformity with the laws regulating the manufacture and sale of plate, by which

STATEMENT by Messrs. Orr.

1. IN August 1881 P. Orr & Sons sent to England 25 pieces of Indian silver work, consisting of cups, goblets, spoons, &c., weighing 335 ounces, and value about *Rs.* 2,500. These articles were made of *rupee* silver, the current silver in India, and the only silver ordinarily procurable.

2. Import duty was charged by the customs in London at the rate of 1 *s.* 6 *d.* per ounce, and paid by the firm's English correspondents. All silver plate being required by law to be stamped by the Wardens of the Goldsmiths' Hall before being *offered for sale*, the Indian plate in question was sent to the Hall and pronounced to be below "English Standard," and notice was given that it would be destroyed. Every effort was then made to avert its destruction. The payment of any penalty was offered, or the entire withdrawal of the plate from the country proposed, in order to atone for the unwitting transgression of the law, but "it was out of the power of the Wardens to assent to the course proposed; they dare not return the goods."

REMARKS by the Goldsmiths' Company thereon.

laws they are bound equally with the manufacturers and the public, but that the Company actually went out of their way on two occasions by the advice which they gave Messrs. Orr's agent to endeavour to protect Messrs. Orr from the consequences of their own negligence or imprudence.

3. The "smashing" mentioned in this paragraph of Messrs. Orr's letter was simply a breaking sufficient to prevent the plate from being used before it should be re-manufactured, and was merely what was sufficient for this purpose. The duty would probably not have been recovered by Messrs. Orr if the Goldsmiths' Company had not exerted themselves in the matter.

Mr. Prideaux saw the customs authorities and also Mr. Garnett, the then Secretary of the Board of Inland Revenue, upon the subject, with the view to assist Messrs. Orr in the recovery of the duty; and it was mainly upon Mr. Prideaux's representations that an exception was made, and the duty returned to Messrs Orr. The ill return which Messrs. Orr's agent makes for this gratuitous assistance will be seen from the newspaper cutting hereto appended.

4. This appears inconsistent with the statement of Messrs. Orr's agent in his letter of the 11th of October 1881, as the agent then states that "it was quite understood" by Messrs. Orr that the silver would have to pass the English Hall before it could be sold, and if Messrs. Orr and their London agents did not take care to inquire whether rupee silver was up to the English standard, that was a piece of negligence on their part for which nobody but themselves can be held responsible. It is entirely incorrect to say that the fineness of the English standard is "arbitrarily adopted by the Hall." The standard of English silver is fixed by Act of Parliament and not by the Goldsmiths' Company, and the Goldsmiths' Company have no power either to raise or lower the standard prescribed by law. The standard has not been altered since the year 1720, when it was slightly lowered. Again, it is not the case that the English standard is lower than the French standard. There are two standards of English silver plate fixed by Act of Parliament; one (which is very rarely used, *and is purely optional*) is of the value of 11 ozs. 10 dwts. fine silver in the pound troy, and the other, which is the regular legal standard in use, is of the value of 11 ozs. 2 dwts. fine silver in the pound troy, or, expressed in decimals, ·925.

The French have likewise two standards for silver, their highest standard, which is compulsory for ornamental plate, as expressed in decimals, is ·950, and their second standard, which is the one adopted for useful plate, as expressed in decimals, is ·800, or 9 ozs. 12 dwts. fine silver in the lb. troy, and therefore 1 oz. 10 dwts. in the lb. worse than the ordinary legal standard in England, exactly the reverse of Messrs. Orr's statement.

5. The correspondence already referred to (and a copy of which is sent herewith) will show that Messrs. Orr as foreigners were not treated with any greater rigour than the Goldsmiths' Company are obliged by law to treat home manufacturers.

It is not correct to say that the plate was "unique and worthy of special consideration." The designs were of the ordinary kind of silversmiths'

STATEMENT by Messrs. Orr.

3. There was no appeal, and the whole parcel was completely "smashed and battered" beyond recognition (a specimen of this "smashing" was submitted to his Excellency the Governor of Madras for inspection).

After addressing a petition to the Inland Board of Revenue and much trouble and delay, the duty levied by the customs was, as a special case, ultimately recovered.

4. With reference to the foregoing statement we beg leave to remark, that we were not aware—the question never having specifically come before us—that rupee silver was lower than "English standard," a fineness arbitrarily adopted by the Hall, and which it may be remarked is lower than the French standard.

5. Notwithstanding that we were as foreigners in England we were treated with merciless rigour, and our plate subjected to barbarian treatment, for we think we may say that both in style and finish this plate was unique and worthy of special consideration.

One hoped that the articles not assayed might have been re-shipped to India without further sacrifice, or injury to English interests, but it seemed

REMARKS by the Goldsmiths' Company thereon.

smiths' work, consisting of cups, mugs, spoons, muffineers, napkin rings, &c., and the work was not more elaborately chased than is the case with the generality of English work received daily at the Hall for the purpose of being assayed and marked.

Again, there were no "articles not assayed."

Every single piece was carefully assayed and found wanting.

The Goldsmiths' Company had no power whatever to allow the plate to be re-shipped, and the suggestion that there was any "vindictive jealousy" on their part is perhaps scarcely worthy of notice.

6. With reference to this statement the Company appeal with confidence to the evidence given before the Committee on Gold and Silver Hall-marking in 1878 and 1879 (*see* particularly Questions 93, 94, and 95), evidence which shows that the work of scraping and assaying is performed in the best possible manner, and with as little injury as possible. There can be no doubt that finished works when sent to be assayed and marked, suffer some injury in the first instance from the necessary scraping, but this is an injury which in most cases any silversmith can readily make good when the plate is returned to him.

It is material also to state that the English manufacturer *is required* to send his wares to the Hall in an unfinished state (an allowance of one-sixth of the duty upon the entire weight being made to him upon this account), while no such obligation attaches to the foreigner.

7. Here again the statements are most inaccurate and misleading. The Goldsmiths' Company are bound by, and are responsible to, the laws in force with regard to the manufacture and sale of plate, and it is very rarely that they have any complaint from manufacturers with reference to the manner in which they perform their duties.

8. With reference to this statement we may remark that the French method of dealing with plate is precisely similar to that employed in England, as the Goldsmiths' Company of London have ascertained both by a personal visit to the French Hall, and also by a written answer given by the chief officer of the Assay Office there to certain inquiries addressed to him by the Goldsmiths' Company. It is true that in France small articles, which cannot be scraped without injury, such as jewellery, *which in England are exempted from Hall-marking*, are tested by what is called the touch; but the French recognizing the inaccuracy of this method, by the law of 19 Brumaire, an 6 (9th November 1797), require that the assay of all such articles as alone are here subject to obligatory Hall-marking shall be dealt with in the same manner as that employed in England, namely, by scraping and cupellation; as above-mentioned there are only two legal standards of silver in France, and therefore we disbelieve Messrs. Orr's statement, that the French mark silver of various degrees of fineness.

We entirely disbelieve that the "controle officers" visit the workshops for the purpose of assaying and marking plate for the convenience of manufacturers. The "controle officers" visit the shops for a very different purpose.

STATEMENT by Messrs. Orr.

seemed as if nothing could satisfy that vindictive jealousy cloaked as "the law," which fitly dates back to the middle ages. We wish, however, prominently to bring to notice that the imposition of the duty, and the compulsory conformance to a particular standard, are not the only or the most serious difficulties against which the importers of Indian or foreign silver into England have to contend.

6. When articles of silver plate are sent to the Hall they are, before marking, "scraped and assayed," a process which is so clumsily and ruthlessly performed that silversmiths in England find it best to send their wares for stamping before being polished, or finished, and then to return them to the workshop. This course is not open to the Indian manufacturers, who must be content to run the risk of seeing *his finished* goods injured, in some instances, past hope of recovery.

7. We beg to point out that it is this arbitrary power, wielded by the Goldsmiths' Hall, which virtually prohibits the importation of foreign silver plate into England. It is astounding that such extraordinary privileges should be allowed to be exercised in this 19th century by a corporation who are responsible to no one and amenable to no law, and consequently reign with absolute despotism.

8. It may be here parenthetically added that "they manage these things better in France." The French will not only stamp silver of various degrees of fineness, but the operation itself is conducted with neatness and care, so that finished articles are stamped without suffering injury. The convenience of the manufacturer is further consulted in some cases by "controle officers" being deputed to visit workshops to assay and stamp plate.

REMARKS by the Goldsmiths' Company thereon.

9. We will make no remark upon the expression of opinion, except to state what is an undoubted fact, namely, that there never was a time when the British trade of goldsmiths and silversmiths were practically so unanimous in their desire that compulsory Hall-marking should be retained in its integrity; and there never was a time when the Hall-mark was more sought after and appreciated by the public than at the present day.

There are serious objections to making Hall-marking voluntary instead of compulsory.

10. With the question of the abolition of the duty upon plate, the Goldsmiths' Company have always considered that they have nothing to do. This is entirely a question for the Government. The Goldsmiths' Company simply act as the agents and receivers of the duty for the Government, because the duty can be more easily collected by the Hall than it could be in any other manner. Persons interested in the abolition of the existing state of things have often endeavoured to create an impression that the Goldsmiths' Company derive pecuniary benefit from their assay office and from the collection of the duty. It cannot therefore be too often repeated, and insisted upon, that the Goldsmiths' Company derive no pecuniary benefit from *either* source. The Company are absolutely prohibited by the laws relating to Hall-marking from making any profit out of their *Assay Office*, and the one per cent. allowed by the Government to the Company as commission for the *collection of the duty*, does not pay the necessary cost of collection. In point of fact during the last ten years the Company have made a loss of some 600 *l.* over their assay office, and a loss of more than 500 *l.* over the collection of the Government duty.

The Goldsmiths' Company do not in any sense exercise "absurd and anomalous privileges," or any "privileges" whatever. They simply perform duties imposed upon them by Act of Parliament, at the expense of a great deal of time and trouble, and at some pecuniary loss to themselves, but with (it is confidently believed) great benefit to the public, and the assent and approbation of the respectable members of the gold and silversmiths' trade.

I have, &c.
(signed) *Walter S. Prideaux*,
Clerk.

Goldsmiths' Hall,
22 March 1883.

STATEMENT by Messrs. Orr.

9. We submit that the Hall-marking of gold and silver plate should, as in the case of gold and silver jewellery, be an entirely voluntary and optional matter.

10. It only now remains for us to observe that the recent large-minded abolition of duties in India on English manufactures should be followed by the mother country promptly and completely abolishing the silver duties and sweeping away the absurd and anomalous privileges so banefully exercised by the Goldsmiths' Hall, and which are directly prohibitory of the production of Indian art and industry.

I have, &c.
(signed) *P. Orr & Sons.*
26/12/82.

Madras,
23 November 1882.

Enclosure, No. 2.

STATEMENT of Facts made by *P. Orr & Sons*, Silversmiths, of Madras, regarding their attempt to introduce into England a Trial Consignment of their Silver Indian or Swami Embossed Work.

IN August 1881, P. Orr & Sons sent to England 25 pieces of Indian silver work, consisting of cups, goblets, spoons, &c., weighing 335 ounces, and value about *Rs.* 2,500; these articles were made of *rupee* silver, the current silver in India, and the only silver ordinarily procurable. Import duty was charged by the customs in London at the rate of 1 *s.* 6 *d.* per ounce, and paid by the firm's English correspondents. All silver plate being required by law to be stamped by the Wardens of the Goldsmiths' Hall before being *offered for sale*, the Indian plate in question was sent to the Hall, and pronounced

pronounced to be below "English standard," and notice was given that it would be destroyed. Every effort was then made to avert its destruction; the payment of any penalty was offered, or the entire withdrawal of the plate from the country proposed, in order to atone for the unwitting transgression of the law, but it "was out of the power of the Wardens to assent to the course proposed; they dare not return the goods." *There was no appeal*, and the whole parcel was completely "smashed and battered" beyond recognition (a specimen of this "smashing" was submitted to his Excellency the Governor of Madras for inspection). After addressing a petition to the Inland Board of Revenue, and much trouble and delay, the duty levied by the customs was, as a special case, ultimately recovered.

With reference to the foregoing statement, we beg leave to remark :—

1. That we were not aware—the question never having specifically come before us—that rupee silver was lower than "English Standard," a fineness arbitrarily adopted by the Hall, and which, it may be remarked, is lower than the French standard.

2. Apart from other considerations, it is manifest from our procedure that there was no desire or attempt on our part to evade the law in any particular; we paid the import duty, and with a light heart sent the plate to the Hall for stamping.

3. Notwithstanding that we were as foreigners in England, we were treated with merciless rigour, and our plate subjected to barbarian treatment, for we think we may say that both in style and finish this plate was unique, and worthy of special consideration. One hoped that the articles not assayed might have been re-shipped to India without further sacrifice or injury to English interests, but it seemed as if nothing could satisfy that vindictive jealousy cloaked as "the law," which fitly dates back to the middle ages.

4. We wish, however, prominently to bring to notice that the imposition of the duty and the compulsory conformance to a particular standard are not the only or the most serious difficulties against which the importers of Indian or foreign silver into England have to contend.

5. When articles of silver plate are sent to the Hall they are, before marking, "scraped and assayed," a process which is so clumsily and ruthlessly performed that silversmiths in England find it best to send their wares for stamping before being polished or finished, and then to return them to the workshop. This course is not open to the Indian manufacturer, who must be content to run the risk of seeing his *finished* goods injured, in some instances, past hope of recovery. We beg to point out that it is this arbitrary power, wielded by the Goldsmiths' Hall, which virtually prohibits the importation of foreign silver plate into England. It is astounding that such extraordinary privileges should be allowed to be exercised in this 19th century by a corporation who are responsible to no one, and amenable to no law, and consequently reign with absolute despotism.

6. It may be here parenthetically added, that "they manage these things better in France." The French will not only stamp silver of various degrees of fineness, but the operation itself is conducted with neatness and care, so that finished articles are stamped without suffering injury; the convenience of the manufacturer is further consulted in some cases by "controle officers" being deputed to workshops to assay and stamp plate.

7. We submit that the Hall-marking of gold and silver *plate* should, as in the case of gold and silver jewellery, be an entirely voluntary and optional matter.

8. It only now remains for us to observe that the recent large-minded abolition of duties in India on English manufactures should be followed by the mother country promptly and completely abolishing the silver duties, and sweeping away the absurd and anomalous privileges so banefully exercised by the Goldsmiths' Hall, and which are directly prohibitory of the production of Indian art and industry.

I have, &c.

Madras, 23 November 1882. (signed) *P. Orr & Sons.*

EXTRACT LETTER from the Board of Trade, dated 13th April 1883, to the Treasury.

Sir,

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 13th ultimo, in which you transmit copy of a statement by Messrs. Orr & Sons, of Madras, relative to the treatment of Indian plate imported for sale in this country when found at Goldsmiths' Hall to be below English standard, and ask to be favoured with the views of this Board as to the maintenance of the restrictions now imposed by law upon plate, whether of home or foreign make, exposed for sale in the United Kingdom.

In order to be in a better position to comply with the request of the Lords Commissioners of the Treasury, the Board of Trade referred the statement of Messrs. Orr to the Goldsmiths' Company.

The Company have replied by transmitting to this Department copy of the letter on the matter addressed by them to the Treasury.

* * * * *

The Board now desire me to offer the following observations for the consideration of the Lords of the Treasury:—

As regards the case to which Messrs. Orr's complaint particularly relates, there seems to be no question that the Goldsmiths' Company had by law power to act as they did. But they appear to show that they felt the injustice of the case, first by having advised Messrs. Orr not to send the plate to the Hall for assay, and by having afterwards assisted the firm in endeavouring to obtain a return of the duty.

* * * * *

The Board of Trade are clearly of opinion that it is most desirable that measures of some kind should be taken with the object of saving manufacturers from the injury and loss involved in the breaking of plate under circumstances such as are described by Messrs. Orr.

I have, &c.
(signed) *T. H. Farrer.*

BOMBAY BRANCH
OF THE
Royal Asiatic Society
CLASS

EAST INDIA (GOLD AND SILVER PLATE).

COPIES of, or EXTRACTS from, CORRESPONDENCE on the subject of the TAXATION of GOLD and SILVER PLATE, and of the Practice of Compulsory HALL-MARKING of GOLD and SILVER WARES.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
25 *August* 1883.

[*Price* 3½ *d.*]

347. *Under* 3 *oz.*

H.—4. 1. 84.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT,

1882-83.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended the 31st of March 1883; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 29 *&* 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed,*
27 *February* 1884.

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Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM and Co., or Messrs. HODGES, FIGGIS, and Co., of Dublin.

ARMY (INDIAN HOME CHARGES).

AN APPROPRIATION ACCOUNT of the Sum of £. 1,100,000, granted per Act 45 & 46 Vict. c. 71, s. 3, to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended 31st March 1883.

Dr.	£.	*Cr.*	£.
To Amount granted for Army Services (Indian Home Charges) to meet the charge incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India for the year 1882–83, per Act 45 & 46 Vict. c. 71, s. 3 -	1,100,000	By Amount appropriated in Aid of Army Grants to meet the charges incurred in Recruiting and Training Officers and Men, and in defraying the Non-Effective Expenditure for the Regular Forces serving in India, which came into course of payment during the year ended the 31st March 1883 -	1,100,000
£.	1,100,000	£.	1,100,000

Contributions from Indian Revenues in respect of Indian Home Charges have been paid into the Exchequer, per Finance Accounts, during 1882-83, amounting to £. 1,107,000, £. 7,000 of which had reference to previous years.

War Office,
31 December 1883.

Ralph H. Knox,
Accountant General of the Army.

EXPLANATORY PAPER showing the Details of the Sum of £. 1,100,000 appropriated in Aid of ARMY GRANTS for the Year ended 31st March 1883, referred to in the preceding Account.

	£.
A.—Amount appropriated in Aid of Vote 1, for the Effective Services of the Regular Forces serving in India - - - - - - - - - -	500,000
B.—Amount appropriated in Aid of the Votes for Non-Effective Services of the Regular Forces serving in India, viz.:	
VOTE 17.—Rewards - - - - - - - - - -	2,000
„ 18.—Half-Pay - - - - - - - - - -	18,000
„ 19.—Retired Pay, &c. - - - - - - - -	170,000
„ 20.—Widows' Pensions - - - - - - - -	20,000
„ 23.—Out-Pensions - - - - - - - - -	390,000
£.	1,100,000

I certify that this Account has been examined under my directions, and is correct.

Examined,
N. Harris Nicolas.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

INDIAN HOME CHARGES.

EFFECTIVE SERVICES.

Indian Contribution, 1880-81 and 1881-82.

1. IN the second paragraph of my Report on the Account for last year it was pointed out that the contributions payable by India for the years 1880–1 and 1881–2 fell short by 7,000 *l.* of the amount agreed upon by the India Office.

I have been informed in a letter from the War Office of 29th November 1883 (which will be found annexed), that the amount in question has now been paid. (A.)

Recovery of an Appropriation-in-Aid.

2. In the same letter it is stated that the sum of 500,000 *l.* appropriated in aid of the Army, has been recovered from the Government of India on account of Effective Services for the year 1882–3.

Contribution for Effective Services.

3. It further appears from the War Office Letter that the basis on which the contribution for Effective Services is to be fixed for the future has not yet been settled.

The delay that has occurred in determining this question was noticed in the 83rd paragraph of the Second Report of the Committee of Public Accounts, 1883.

NON-EFFECTIVE SERVICES.

Receipt for Non-Effective Charges.

4. The sum of 600,000 *l.* has been received from India in respect of Non-Effective Charges for the year 1882–3.

Arrears of Capitalization.

5. The War Office has informed me by letter, dated 26th November 1883 (annexed hereto), "that the India Office has agreed to the capitalization of 1880–1 with a total of "917,681 *l.* 10 *s.*," but that "the capitalization is not yet completed for any year beyond "1880–1." (B.)

The arrears, therefore, due from India, so far as I am aware, are as follows :—

	£.	s.	d.
1876–77	65,977	–	–
1877–78	330,756	10	–
1878–79	305,948	17	10
1879–80	336,141	11	5
1880–81	367,681	10	–
1881–82 / 1882–83	*Not yet determined.*		
	£. 1,406,505	9	3

Question still unsettled.

6. In paragraph 84 of the Second Report of the Committee of Public Accounts for 1883, which expresses regret that the matter of these arrears remained unsettled, it was observed that a scheme for dealing with them was understood to be in course of preparation at the Treasury.

A letter from this Department to the Treasury, dated 6th December 1883, on the subject, to which no reply has been received, will be found annexed. It appears, however, from the Treasury Minute of 26th November 1883, that a course, in which their Lordships expect agreement, is under immediate consideration. (C.)

DISTRIBUTION OF VOTE FOR HOME CHARGES.

Proportions of transfers-in-aid.

7. The amount of the Vote for Indian Home Charges has been transferred in the proportion shown by the Estimate in aid of the several Army Votes therein mentioned, to meet the expenditure incurred in England in respect of Effective and Non-Effective Charges of Her Majesty's Forces serving in India.

Receipts from India.

8. The sum of 1,100,000 *l.* was received by the Treasury from India during the year to meet these charges, viz.:—

	£.
Effective Charges - - - - - -	500,000
Non-Effective Charges - - - - -	600,000
	£. 1,100,000

This amount has been paid into the Exchequer, together with the sum of 7,000 *l.* referred to in paragraph 1 of this Report.

Indian Miscellaneous Account.

Balance due from India.

9. The balance due from India, which in my Report on the Account for 1881-2 was stated to be 27,659*l.* 3 *s.* 1 *d.* on the 30th September 1882, appears by the Army Balance Sheet to have increased to 33,055 *l.* 12 *s.* 9 *d.* on the 30th September 1883.

Settlement of Claims.

10. In a War Office Letter, dated 5th December 1883, in reply to a communication from my Department requesting explanation why expenses of Indian Medical Candidates are charged directly to the Indian Government, whilst the expenses connected with the examination of these candidates continue to be charged to Army Vote 14, it is stated that the general arrangements under which these claims have been preferred is, that direct payments made by the War Office on behalf of the India Office shall be charged specifically against the Indian Government, and that indirect, or calculated charges, shall be covered by the Annual Contributions.

In the same letter it is stated that the claim for 1879–80 in respect of the Miscellaneous Account has been duly settled by the India Office, and the claims for 1880-81 and 1881-2 are now under examination by that Department.

The correspondence with the War Office is annexed.

(D.) (E.)

Apportionment of Charges.

11. Although the terms of the War Office Letter are somewhat indefinite, it may perhaps be concluded that the agreement referred to in paragraph 85 of the Second Report of the Committee of Public Accounts, 1883, has at length been arrived at with regard to the class of payments which should be charged directly to India, and treated separately from those Services for which the Indian Contributions are received.

Total Cost.

12. The total cost of this Service has been 1,100,041 *l.*; an expense amounting to 41 *l.* having been incurred out of the Vote for the Exchequer and Audit Department (Class II., Vote 14) for cost of Audit.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1884.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Financial Secretary's Department, War Office,
29 November 1883.

Sir,

I AM directed by the Marquis of Hartington to acknowledge the receipt of Mr. Treherne's letter, dated the 19th instant, No. 105, relative to the contributions by India in respect of Home Charges, and to acquaint you in reply that the sum of 507,000 *l.* shown in the Finance Accounts for 1882-83, represents a provisional payment of 500,000 *l.* by India on account of that year, and 7,000 *l.*, the arrears due on account of 1880-81 and 1881-82.

I am to add that the basis on which the contributions by the Indian Government for Effective Services is to be fixed for the future has not yet been settled.

I am, &c.
(signed) *Thos. C. B. Cave.*

The Comptroller and Auditor General,
Somerset House.

(B.)

Financial Secretary's Department, War Office,
26 November 1883.

Sir,

I AM directed by the Marquis of Hartington to acknowledge the receipt of Mr. Treherne's letter of the 19th instant, No. 44, respecting the capitalization value of the Non-Effective Indian Home Charges, and to acquaint you in reply that the India Office has agreed to the capitalization of 1880-81 with a total of 917,681 *l.* 10 *s.*

I am to add that the capitalization is not yet completed for any year beyond 1880-81.

I am, &c.
(signed) *Thos. C. B. Cave.*

The Comptroller and Auditor General,
Somerset House.

(C.)

Exchequer and Audit Department,
6 December 1883.

Sir,

WITH reference to Sir R. Welby's letter of the 16th January last (889), I am directed by the Comptroller and Auditor General to request that you will move the Lords Commissioners of Her Majesty's Treasury to cause the Comptroller and Auditor General to be informed whether any settlement has yet been arrived at for the liquidation of the arrears due from India in respect of Non-Effective Services.

The Comptroller and Auditor General, in his Report upon the Account for the Vote for Indian Home Charges, Non-Effective Services, for the year 1881-82, remarked that the arrears due from India for the years 1876-77 to 1879-80 amounted to 1,238,823 *l.* 19 *s.* 3 *d.*, but that the amount of the capitalization for the years 1880-81 and 1881-82 had not been agreed to.

In a letter of the 26th November last, from the Secretary of State for War, the Comptroller and Auditor General was informed that "the India Office has agreed to the capitalization of 1880-81 with a total of 917,681 *l.* 10 *s.*, but that the capitalization is not yet completed for any year beyond 1880-81."

I have, &c.
(signed) *H. Treherne.*

The Secretary, Treasury.

(D.)

Exchequer and Audit Department,
20 November 1883.

Sir,

THE Comptroller and Auditor General having understood that claims have recently been made on the Indian Government in respect of the balance due on the Miscellaneous Account, I am to inquire whether the Secretary of State for War has received an intimation from the India Office accepting liability for the classes of charges, which up to this time have been carried to the Miscellaneous Account.

In examining into the nature of these charges, I am to point out that, in the Comptroller and Auditor General's view, it is somewhat remarkable that whilst the pay and expenses of Indian Medical Candidates are charged directly to the Indian Government, expenses connected with the examination of these candidates continue to be charged to Army, Vote 14.

With regard to this subject the Comptroller and Auditor General would be glad to be favoured with the reasons for the course pursued.

I have, &c.
(signed) *H. Treherne.*

The Under Secretary of State for War.

(E.)

Financial Secretary's Department, War Office,
5 December 1883.

Sir,

I AM directed by the Marquis of Hartington to acknowledge the receipt of Mr. Treherne's letter of the 20th ultimo, No. 1273, relative to claims recently made on the Indian Government in respect of the balance due on the Miscellaneous Account, and to acquaint you in reply that since the general settlement come to with the India Office up to 31st March 1879, claims have been made in that Department for Miscellaneous Services in the years 1879-80, 1880-81, and 1881-82.

The general arrangement under which those claims have been prepared is that direct payments made by this Department on behalf of the India Office shall be charged specifically against the Indian Government, and that indirect or calculated charges shall be covered by the annual contribution.

This will explain why the pay of Indian Medical Candidates has been included in the miscellaneous claim, but the cost of training and examining them has not.

I am to add that the claim for 1879-80 has been duly settled by the India Office, and the claims for 1880-81 and 1881-82 are now under examination by that Department.

I am, &c.
(signed) *Thos. C. B. Cave.*

The Comptroller and Auditor General,
Somerset House.

ARMY (INDIAN HOME CHARGES).

APPROPRIATION ACCOUNT,
1882-83.

APPROPRIATION ACCOUNT of the Sum Granted to meet the Charges incurred for the EFFECTIVE and NON-EFFECTIVE SERVICES of HER MAJESTY'S REGULAR FORCES serving in *India*, for the Year ended 31 March 1883; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed,*
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[*Price* 1 *d.*]

59. *Under* 1 *oz.*

H.—1. 3. 84.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1884, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 *&* 41 *Vict. ch.* 51, *and* 42 *&* 43 *Vict. ch.* 43 *and* 60.)

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Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM and Co., or Messrs. HODGES, FIGGIS, and Co., of Dublin.

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Half-year ended on the 30th September 1884, with the Rates of Interest and Total during the Half-year, the Moneys raised thereby during the Half-year, the Loans year, stating, so far as the Public Convenience will allow, the Purpose or Service

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 Sept. 1884.	
LOANS BEARING INTEREST.		£.	
India 4 per Cent. Stock	4 per cent.	1,068,522	1
India 3½ per Cent. Stock	3½ „	90,852	2
India 3 per Cent. Stock	3 „	22,500	3
India Debentures	3½ „	-	4
East Indian Railway Debenture Stock	4½ „	33,208	5
Eastern Bengal Railway Debenture Stock	4 „	-	6
Eastern Bengal Railway Debentures	4 „	8,194	7
LOANS NOT BEARING INTEREST AT THE DATE OF THIS RETURN.			
India Debentures	4 per cent.	158,684	8
East India Bonds	-	-	9
India 5 per Cent. Stock	-	-	10
East Indian Railway Debentures	-	-	11
	£.	1,381,960	12

	India 3½ per Cent. Stock.	India 3 per Cent. Stock.
* Amount of Stock created under Act 44 & 45 Vict. c. 53:	£.	£.
In redemption of 6,332 *l.* 18 *s.* 9 *d.* of the East Indian Railway Annuity	115,248	48,675
In redemption of 24,280 *l.* East Indian Railway 4½ per Cent. Debenture Stock	18,480	12,032
In redemption of 10,244 *l.* Eastern Bengal Railway 4 per Cent. Debenture Stock	11,064	—
£.	144,792	60,707

‡ Amount of East Indian Railway Debenture Stock redeemed by the issue of 18,480 *l.* India 3½ per Cent. Stock, and 12,032 *l.* India 3 per Cent. Stock.
§ For the discharge of India 4 per Cent. Debentures.
‖ Amount of India 4 per Cent. Debentures, renewed at 3½ per Cent.
¶ Liabilities incurred in the purchase of the Eastern Bengal Railway.

India Office,
1 October 1884.

THOS. W. KEITH.
Accountant General.

Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-for which Moneys have been raised during the Half-year.

	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1884.	Amount of Debt incurred during the Half-year ended 30 Sept. 1884.	Moneys raised during the Half-year ended 30 Sept. 1884.	Amount of Debt paid off or discharged during the Half-year ended 30 Sept. 1884.	Amount of Debt outstanding on 30 Sept. 1884.
		£.	£.	£.	£.	£.
1	Not redeemable until 10th October 1888, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	53,426,084	- -	- -	18,771 †	53,407,313
2	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	5,157,634	144,792 *	- -	- -	5,302,426
3	Not redeemable until 5th October 1948, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	- -	3,000,000 60,707 *	2,815,816 §	- - - -	3,060,707
4	2,000,000 *l.* - - - 16th August 1889 3,000,000 *l.* - - - 16th August 1891	- -	5,000,000 ‖	- -	- -	5,000,000
5	- - - - - - - - - -	1,475,260	- -	- -	24,280 ‡	1,450,980
6	- - - - - - - - - -	- -	349,266 ¶	- -	- -	349,266
7	52,650 *l.* - - - - 1st November 1884 409,700 *l.* - - - - 12th July 1886	- -	462,350 ¶	- -	- -	462,350
	TOTAL DEBT in ENGLAND bearing Interest -	- -	- -	- -	- -	69,033,042
8	16th August 1884 - - - - - - - -	8,006,500	- -	- -	5,000,000 ‖ 2,983,500	23,000
9	On presentation of the Bonds - - - -	22,117	- -	- -	1,200	20,917
10	5th July 1880 - - - - - - - -	20,142	- -	- -	128	20,014
11	On presentation of the Debentures - - -	1,100	- -	- -	- -	1,100
	TOTAL DEBT in ENGLAND not bearing Interest	- -	- -	- -	- -	65,031
12	TOTAL DEBT in ENGLAND - - - £.	68,108,837	9,017,115	- -	8,027,879	69,098,073

SINKING FUNDS created pursuant to Section 51 of Act 42 & 43 Vict. c. 206, and Section 2 (*a*) of Act 44 & 45 Vict. c. 53, and the application thereof.

	India Debt issued in redemption of			
	£. 299,910. 14. 5. East Indian Railway Annuity.	£. 49,020. East Indian Railway 4½ per Cent. Debenture Stock.	£. 62,042 Eastern Bengal Railway 4 per Cent. Debenture Stock.	TOTAL.
India Debt created and issued under Acts 42 & 43 Vict. c. 43, and 44 & 45 Vict. c. 53, in redemption of liabilities charged on the Revenues of India:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
India 4 per Cent. Stock - - - - - - - - -	5,115,933 15 -	- - -	- - -	5,115,933 15 -
India 4 per Cent. Rupee Debt, *Rs. 1,06,750*, at 2 *s.* the rupee - -	10,675 - -	- - -	- - -	10,675 - -
India 3½ per Cent. Stock - - - - - - - -	1,687,252 10 -	48,168 - -	67,005 7 1	1,802,425 17 1
India 3 per Cent. Stock - - - - - - - - -	48,674 15 -	12,032 8 -	- - -	60,707 3 -
India Debt created and issued - - - - -	6,862,541 - -	60,200 8 -	67,005 7 1	6,989,746 15 1
India Debt purchased and cancelled to 31st March 1884:				
India 4 per Cent. Stock - - - - - - - - -	108,247 5 3	57 5 1	- - -	108,304 10 4
† India Debt purchased and cancelled during the Half-year ended 30th September 1884:				
India 4 per Cent. Stock purchased with 17,064 *l.* 6 *s.* 7 *d.*, being the difference between the sums retained by the Secretary of State during the half-year, in respect of the Liabilities redeemed by him, and the interest on the Stock created for the redemption thereof -	16,326 10 10	35 3 3	294 15 8	18,771 - 7
India 4 per Cent. Stock purchased with 2,166 *l.* 1 *s.* 8 *d.*, a Half-year's Interest on the amounts standing to the credit of the Funds	2,113 8 6	1 2 4	- - -	
India Debt purchased and cancelled - - - -	126,687 4 7	93 10 8	294 15 8	127,075 10 11
Balance of India Debt issued as above, outstanding on 30th September 1884:				
India 4 per Cent. Stock - - - £. 4,988,863 4 1 *India 4 per Cent.* Rupee Debt - - 10,675 - - *India 3½ per Cent.* Stock - - - 1,802,425 17 1 *India 3 per Cent.* Stock - - - 60,707 3 - - £.	6,735,853 15 5	60,106 17 4	66,710 11 5	6,862,671 4 2

J. A. GODLEY,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England*, under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1884, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 & 41 *Vict. ch.* 51, *and* 42 & 43 *Vict. ch.* 43 *and* 60.)

Ordered, by The House of Commons, *to be Printed,*
3 *November* 1884.

[*Price* $\frac{1}{2}$ *d.*]

7—Sess. 2. *Under* 1 *oz.*

H.—12. 11. 84.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 Sept. 1883.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1883.	Amount of Debt incurred during the Half-year ended 30 Sept. 1883.	Moneys raised during the Half-year ended 30 Sept. 1883.	Amount of Debt paid off or discharged during the Half-year ended 30 Sept. 1883.	Amount of Debt outstanding on 30 Sept. 1883.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.
India 4 per Cent. Stock	4 per cent.	1,069,278	Not redeemable until 10th October 1888, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	53,463,911	- -	- -	16,823 † 3,584 ‡	53,443,504
India 3½ per Cent. Stock	3½ „	80,312	Not redeemable until 5th January 1931, but on or after that day, upon one year's previous notice having been given by the Secretary of State for India in Council	4,566,633	232,057*	- -	- -	4,798,690
India Debentures	4 „	169,957	16th August 1884	8,996,500	- -	- -	990,000 ‡	8,006,500
East Indian Railway Debenture Stock	4½ „	33,750	- - - - - - - - - - - - - -	1,500,000	- -	- -	13,730 §	1,486,270
	£.	1,353,297	TOTAL DEBT in ENGLAND bearing Interest	68,527,044	232,057	- -	1,024,137	67,734,964
LOANS NOT BEARING INTEREST.								
East India Bonds			On presentation of the Bonds	23,517	- -	- -	1,300	22,217
India 5 per Cent. Stock			5th July 1880	23,633	- -	- -	1,952	21,681
East Indian Railway Debentures			On presentation of the Debentures	11,500	- -	- -	10,400	1,100
			TOTAL DEBT in ENGLAND not bearing Interest	58,650	- -	- -	13,652	44,998
			TOTAL DEBT in ENGLAND £.	68,585,694	232,057	- -	1,037,789	67,779,962

* Amount of Stock created under Act 44 & 45 Vict. c. 53:

	£.
In redemption of portion of the East Indian Railway Annuity	215,581
In redemption of portion of East Indian Railway 4½ per Cent. Debenture Stock	16,476
	£. 232,057

‡ Amount of India Home Debt purchased on account of the Commission for the Reduction of Debt:

	£.
India Debentures	990,000
India 4 per Cent. Stock	3,584
	£. 993,584

§ Amount of Debenture Stock redeemed by the issue of 16,476 *l.* India 3½ per Cent. Stock.

SINKING FUND created pursuant to Section 51 of the East Indian Railway Company Purchase Act, 1879, and Section 2 (*a*) of the East Indian Railway (Redemption of Annuities) Act, 1881, and the application thereof.

	£. s. d.	£. s. d.
India Debt issued in redemption of a portion of the East Indian Railway Annuity:		
India 4 per Cent. Stock	5,115,938 15 –	
India 4 per Cent. Rupee Debt, *Rs.* 1,06,750, at 2 *s.* the rupee	10,675 – –	
India 3½ per Cent. Stock	1,282,214 7 6	
		6,408,828 2 6
India Debt purchased and cancelled to 31st March 1883	74,061 10 11	
† India Debt purchased and cancelled during the Half-year ended 30th September 1883:		
India 4 per Cent. Stock purchased with 15,856 *l.* 14 *s.* 6 *d.*, being the difference between the amount retained by the Secretary of State on the 1st April 1883, in respect of the Annuity redeemed by him, and the interest on the Stock created for the redemption thereof	15,385 10 10	
India 4 per Cent. Stock purchased with 1,481 *l.* 4 *s.* 7 *d.*, a Half-year's Interest to the 5th April 1883, on the amount then standing to the credit of this Fund	1,437 4 4	
	16,822 15 2	
		90,884 6 1
Balance of India Debt issued as above, outstanding on 30th September 1883: India 4 per Cent. Stock	£. 5,025,054 8 11	
India 4 per Cent. Rupee Debt	10,675 – –	
India 3½ per Cent. Stock	1,282,214 7 6	
	£.	6,317,943 16 5

India Office,
1 October 1883.

THOS. W. KEITH,
Accountant General.

J. A. GODLEY,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England*, under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ended on the 30th September 1883, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Acts* 40 *&* 41 *Vict. ch.* 51, *and* 42 *&* 43 *Vict. ch.* 43 *and* 60.)

Ordered, by The House of Commons, *to be Printed*,
15 *February* 1884.

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Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM & Co., or Messrs. HODGES, FIGGIS, & Co., of Dublin.

18. [*Price* ½ *d.*]

H.—20. 2. 84.

EAST INDIA (ESTIMATE FOR 1883-84).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA

For the Year 1883-84,

COMPARED WITH THE RESULTS OF 1882-83.

India Office,
12 May 1884.

J. K. CROSS,
Under Secretary of State.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1884.

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Sale Office, House of Lords;
Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM and Co., or Messrs. HODGES, FIGGIS, and Co., of Dublin.

171.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	1882–83.	ESTIMATE,* 1883–84.
PRINCIPAL HEADS OF REVENUE:	£.	£.
Land Revenue	21,876,047	21,869,500
Opium	9,499,594	9,483,200
Salt	6,177,781	6,267,200
Stamps	3,379,681	3,495,400
Excise	3,609,561	3,774,800
Provincial Rates	2,683,015	2,734,900
Customs	1,296,119	1,246,000
Assessed Taxes	517,811	516,900
Forest	938,228	1,010,609
Registration	285,829	262,100
Tributes from Native States	689,945	721,200
TOTAL £.	50,953,611	51,381,809
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	977,797	1,011,700
Telegraph	545,315	525,124
Mint	185,882	86,335
TOTAL £.	1,708,994	1,623,159
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice	656,934	589,000
Police	227,642	310,800
Marine	222,422	200,900
Education	198,558	200,900
Medical	56,010	50,613
Scientific and other Minor Departments	75,680	85,039
TOTAL £.	1,437,246	1,437,252
MISCELLANEOUS:		
Interest	693,864	791,522
Receipts in aid of Superannuations, &c.	305,260	301,561
Stationery and Printing	57,858	52,900
Miscellaneous	321,533	270,964
TOTAL £.	1,378,515	1,416,747
REVENUE FROM PRODUCTIVE PUBLIC WORKS:		
State Railways (Gross Earnings)	2,646,327	3,087,300
East Indian Railway (Gross Earnings)	4,601,288	5,030,230
Guaranteed Railways (Net Traffic Receipts)	3,582,046	3,365,000
Irrigation and Navigation (Direct Receipts)	930,982	944,500
Madras Irrigation and Canal Company (Net Traffic Receipts)	—5,624	—
Portion of Land Revenue due to Irrigation	469,081	542,800
TOTAL £.	12,224,100	12,969,830
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:		
State Railways	138,792	174,900
Subsidized Railways	3,680	2,645
Irrigation and Navigation	139,057	142,600
Military Works	44,306	36,700
Civil Buildings, Roads, and Services	504,747	468,975
TOTAL £.	830,582	825,820
RECEIPTS BY MILITARY DEPARTMENTS:		
Army	1,007,480	912,079
Military Operations in Egypt	† 584,703	1,300
TOTAL £.	1,592,183	913,379
GRAND TOTAL, REVENUE £.	70,125,231	70,567,996

* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March shown in the Home Accounts.

† Includes 500,000 *l.*, English Contribution for War in Egypt.

and EXPENDITURE, for 1883–84, compared with the RESULTS of 1882–83.

HEADS OF EXPENDITURE.	1882–83.	ESTIMATE,* 1883–84.
	£.	£.
INTEREST:		
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	3,997,469	3,806,910
Interest on other Obligations	470,663	442,123
TOTAL £.	4,468,132	4,249,033
DIRECT DEMANDS ON THE REVENUES:		
Refunds and Drawbacks	316,606	374,400
Assignments and Compensations	1,195,087	1,256,200
Charges in respect of Collection, viz.:		
Land Revenue	3,042,491	3,242,460
Opium (including cost of Production)	2,282,816	1,863,480
Salt (including cost of Production)	449,030	478,885
Stamps	123,398	110,815
Excise	94,431	92,800
Provincial Rates	53,455	53,100
Customs	154,982	138,200
Assessed Taxes	12,853	13,600
Forest	567,318	686,264
Registration	184,501	170,800
TOTAL £.	8,476,968	8,481,004
POST OFFICE, TELEGRAPH, AND MINT:		
Post Office	1,194,010	1,226,787
Telegraph	625,279	695,476
Mint	89,280	82,028
TOTAL £.	1,908,569	2,004,291
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:		
General Administration	1,563,882	1,583,986
Law and Justice	3,255,071	3,261,774
Police	2,642,892	2,760,600
Marine (including River Navigation)	490,200	632,240
Education	1,145,970	1,182,545
Ecclesiastical	161,477	160,210
Medical	692,872	712,772
Political	513,791	535,841
Scientific and other Minor Departments	481,816	456,696
TOTAL £.	10,947,971	11,286,664
MISCELLANEOUS CIVIL CHARGES:		
Territorial and Political Pensions	685,761	745,476
Civil Furlough and Absentee Allowances	211,908	217,660
Superannuation Allowances and Pensions	2,203,771	2,165,478
Stationery and Printing	507,573	494,117
Miscellaneous	281,394	320,007
TOTAL £.	3,890,407	3,942,738
FAMINE RELIEF AND INSURANCE:		
Famine Relief	22,103	9,889
Protective Works, Railways	—129,101	625,900
Protective Works, Irrigation	263,443	291,026
Reduction of Debt	1,343,555	573,100
TOTAL £.	1,500,000	1,499,915
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):		
State Railways (Working Expenses)	1,534,176	1,691,000
East Indian Railway (Working Expenses)	2,069,398	2,045,500
Guaranteed Railways (Surplus Profits, Land, and Supervision)	558,772	641,500
Irrigation and Navigation (Working Expenses)	501,936	519,043
Madras Irrigation and Canal Company (Land and Supervision)	75	—
Charges in respect of Capital:		
a. Interest on Debt:		
State Railways	1,226,702	1,321,000
East Indian Railway	486,663	502,993
Irrigation and Navigation	784,188	845,700
Miscellaneous Public Improvements	20,327	—
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds)	1,216,735	1,203,118
c. Guaranteed Railways:		
Interest	3,317,872	3,289,941
Madras Irrigation and Canal Company—Interest	24,903	—
TOTAL £.	11,741,747	12,039,795
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:		
State Railways (Capital Account)	467,776	—374,600
State Railways (Working and Maintenance)	160,122	170,900
Subsidized Railways	39,063	100,301
Southern Maharatta Railway	32,950	86,000
Frontier Railways	259,500	—22,403
Irrigation and Navigation	901,115	796,891
Military Works	904,807	1,036,525
Civil Buildings, Roads, and Services	4,350,314	5,045,519
TOTAL £.	7,165,747	6,839,133
ARMY SERVICES:		
Army	16,138,428	17,033,022
Military Operations in Afghanistan	17,869	—
Military Operations in Egypt	1,283,953	50,462
TOTAL £.	17,440,250	17,033,484
EXCHANGE ON TRANSACTIONS WITH LONDON	3,081,433	3,860,000
TOTAL £.	70,621,224	71,306,057

	1882–83.	1883–84.		
	£.	£.		
Add,—Portion of Allotments to Provincial Governments not spent in the Year	112,171	61,900	}	—1,202,626 / —1,106,200
Deduct,—Amount included above met by Provincial Governments from accumulated Balances of previous Years	1,314,797	1,168,100		
GRAND TOTAL, EXPENDITURE £.			69,418,598	70,199,857
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):				
State Railways			1,647,252	3,135,470
East Indian Railway			628,530	748,319
Irrigation and Navigation			561,726	737,873
Madras Irrigation and Canal Company's Undertaking			1,762,582	12,786
Miscellaneous Public Improvements			49,808	—533,100
TOTAL £.			4,649,898	4,101,348

ESTIMATE, 1883–84.	£.
Revenue	70,567,996
Expenditure chargeable thereon	70,199,857
Excess of Revenue over Expenditure £.	368,139

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	88,683	84,700	609,759	608,900	1,057,886	1,141,800	385,504	390,000	1
Opium	42	100	21,635	22,000	29,977	31,000	50,410	42,000	2
Salt	1,569,498	1,575,200	–	–	16,421	18,000	–	–	3
Stamps	31,951	29,200	122,476	131,400	82,619	87,000	71,694	74,000	4
Excise	32,463	28,000	218,195	231,500	225,492	226,000	200,999	206,600	5
Provincial Rates	6,366	6,600	54,596	55,000	81,500	80,000	34,102	38,000	6
Customs	–	–	–	–	644,546	586,000	–	–	7
Assessed Taxes	10	–	25,488	26,000	–	–	–	–	8
Forest	15,393	9,400	97,765	95,800	250,389	245,100	24,861	21,000	9
Registration	850	900	6,854	7,000	1,819	2,000	3,160	2,700	10
Tributes from Native States	218,434	247,200	10,880	16,300	–	–	–	–	11
TOTAL £.	1,963,690	1,981,300	1,167,648	1,193,900	2,390,649	2,416,900	770,730	774,300	12
POST OFFICE, TELEGRAPH, and MINT:									
Post Office	58,313	1,006,900	37,451	–	26,542	–	20,417	–	13
Telegraph	469,423	473,400	–	–	–	–	–	–	14
Mint	61,738	36,300	–	–	–	–	–	–	15
TOTAL £.	589,474	1,516,600	37,451	–	26,542	–	20,417	–	16
RECEIPTS BY CIVIL DEPARTMENTS:									
Law and Justice	57,532	35,400	58,497	49,300	49,519	35,000	15,725	15,200	17
Police	7,277	1,500	19,038	23,300	4,982	4,500	8,799	9,700	18
Marine	100,895	77,500	–	–	21,145	21,200	57	1,600	19
Education	2,051	1,700	10,266	10,400	4,376	4,000	3,072	3,700	20
Medical	493	400	322	600	911	900	77	100	21
Scientific and other Minor Departments	11,756	17,300	1,727	1,900	264	300	–	–	22
TOTAL £.	180,004	133,800	89,850	85,500	81,197	65,900	27,730	30,300	23
MISCELLANEOUS:									
Interest	279,189	282,000	1,076	1,100	1,907	2,200	789	500	24
Receipts in aid of Superannuations, &c.	95,294	95,100	349	400	258	300	109	100	25
Stationery and Printing	9,780	7,000	2,589	2,500	648	600	183	300	26
Miscellaneous	26,005	26,500	11,981	10,000	27,172	10,500	3,774	3,600	27
TOTAL £.	410,268	410,600	15,995	14,000	29,985	13,600	4,855	4,500	28
REVENUE FROM PRODUCTIVE PUBLIC WORKS:									
State Railways (Gross Earnings)	1,145,365	1,345,300	153,177	209,000	158,688	165,000	–	–	29
East Indian Railways (Gross Earnings)	4,601,058	5,030,000	–	–	–	–	–	–	30
Guaranteed Railways (Net Traffic Receipts)	3,582,046	3,365,000	–	–	–	–	–	–	31
Irrigation and Navigation (Direct Receipts)	–	–	–	–	–	–	–	–	32
Madras Irrigation and Canal Company (Net Traffic Receipts)	–	–	–	–	–	–	–	–	33
Portion of Land Revenue due to Irrigation	–	–	–	–	–	–	–	–	34
TOTAL £.	9,328,469	9,740,300	153,177	209,000	158,688	165,000	–	–	35
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:									
State Railways	1,438	2,400	–	–	–	–	–	–	36
Subsidized Railways	–	–	–	–	–	–	–	–	37
Irrigation and Navigation	829	1,500	–	–	4,347	3,700	46	–	38
Military Works	29,166	20,600	442	700	847	1,300	62	100	39
Civil Buildings, Roads, and Services	7,666	9,100	14,617	14,400	9,831	8,600	12,931	11,200	40
TOTAL £.	39,099	33,600	15,059	15,100	15,025	13,600	13,039	11,300	41
RECEIPTS BY MILITARY DEPARTMENTS:									
Army	563,739	484,400	–	–	–	–	–	–	42
Military Operations in Egypt	14,371	400	–	–	–	–	–	–	43
TOTAL £.	578,110	484,800	–	–	–	–	–	–	44
GRAND TOTAL, REVENUE £.	13,089,114	14,301,000	1,479,180	1,517,500	2,702,086	2,675,000	836,771	820,400	45

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1883–84, RESULTS of 1882–83.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–8
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,833,673	3,808,200	5,656,543	5,720,000	2,042,772	2,025,000	4,506,459	4,289,100	3,694,768	3,801,800	–	–	21,876,047	21,869,5
2	6,957,763	6,883,600	44,098	44,500	–	–	–	–	2,395,669	2,460,000	–	–	9,499,594	9,483,2
3	1,836,514	1,870,000	–	–	–	–	1,390,853	1,414,000	1,364,495	1,390,000	–	–	6,177,781	6,267,2
4	1,221,353	1,250,000	582,608	600,000	325,183	340,000	520,837	555,000	420,960	428,800	–	–	3,379,681	3,495,4
5	978,897	1,050,000	475,223	500,000	131,495	132,700	645,842	650,000	700,955	750,000	–	–	3,609,561	3,774,8
6	740,479	770,000	646,139	651,800	256,595	257,600	638,912	642,900	224,326	233,000	–	–	2,683,015	2,734,9
7	368,678	370,000	–	–	–	–	104,580	110,000	178,315	180,000	–	–	1,296,119	1,246,0
8	152,034	152,000	118,113	118,400	50,143	49,500	46,036	46,000	125,987	125,000	–	–	517,811	516,9
9	69,396	70,000	101,340	155,100	76,671	82,000	90,644	93,100	209,035	236,000	2,734	3,109	938,228	1,010,6
10	103,988	98,500	60,153	34,500	22,716	23,500	57,945	62,000	28,344	31,000	–	–	285,829	262,1
11	–		–	–	28,486	28,100	344,643	344,600	87,502	85,000	–	–	689,945	721,2
12	16,262,775	16,322,300	7,684,217	7,824,300	2,934,061	2,938,400	8,346,751	8,206,700	9,430,356	9,720,600	2,734	3,109	50,953,611	51,381,8
13	229,368	1,600	132,174	–	152,173	3,200	147,517	–	173,842	–	–	–	977,797	1,011,7
14	–	–	–	–	–	–	–	–	518	300	75,374	51,424	545,315	525,1
15	–	–	–	–	–	–	569	–	123,561	50,000	14	35	185,882	86,3
16	229,368	1,600	132,174	–	152,173	3,200	148,086	–	297,921	50,300	75,388	51,459	1,708,994	1,623,1
17	166,998	170,000	84,001	78,000	77,819	69,900	74,961	66,200	71,882	70,000	–	–	656,934	589,0
18	48,645	60,000	41,117	43,000	18,510	66,900	39,614	36,900	39,660	65,000	–	–	227,642	310,8
19	95,189	95,000	–	–	–	–	531	600	4,594	5,000	11	–	222,422	200,9
20	52,123	53,900	13,545	13,000	9,504	9,600	32,597	32,600	71,024	72,000	–	–	198,558	200,9
21	13,293	13,300	23,855	13,000	1,603	1,600	7,301	11,600	5,986	6,700	2,169	2,413	56,010	50,6
22	23,586	26,100	8,577	9,500	5,147	6,300	19,486	20,600	2,240	2,000	2,897	1,039	75,680	85,0
23	399,834	418,300	171,095	156,500	112,583	154,300	174,490	168,500	195,386	220,700	5,077	3,452	1,437,246	1,437,2
24	84,646	80,800	22,428	25,300	18,156	15,400	79,847	74,800	181,689	279,700	24,137	29,722	693,864	791,5
25	7,280	9,000	2,853	2,300	4,316	2,600	44,445	43,100	46,361	47,200	103,995	101,261	305,260	301,3
26	14,661	13,000	7,339	9,000	8,076	7,500	8,195	7,000	6,374	6,000	13	–	57,858	52,9
27	80,266	75,000	30,563	30,100	26,471	23,500	52,257	48,700	37,310	25,000	25,734	18,064	321,533	270,9
28	186,853	177,800	63,183	66,700	57,019	49,000	184,744	173,600	271,734	357,900	153,879	149,047	1,378,515	1,416,7
29	362,731	392,500	59,180	61,000	751,187	895,700	–	–	15,999	18,800	–	–	2,646,327	3,087,3
30	–	–	–	–	–	–	–	–	–	–	230	230	4,601,288	5,030,2
31	–	–	–	–	–	–	–	–	–	–	–	–	3,582,046	3,365,0
32	130,325	122,500	528,296	537,600	225,378	240,000	21,290	14,800	24,245	29,600	1,448	–	930,982	944,5
33	–	–	–	–	–	–	—5,624	–	–	–	–	–	—5,624	–
34	–	–	87,238	87,200	33,833	72,500	314,381	330,900	33,629	52,200	–	–	469,081	542,8
35	493,056	515,000	674,714	685,800	1,010,398	1,208,200	330,047	345,700	73,873	100,600	1,678	230	12,224,100	12,969,8
36	16,114	14,000	–	–	121,240	158,500	–	–	–	–	–	–	138,792	174,9
37	–	–	–	–	–	–	–	–	–	–	3,680	2,645	3,680	2,6
38	78,216	83,900	14,682	13,900	14,473	18,000	16,309	9,500	10,155	12,100	–	–	139,057	142,6
39	672	500	75	100	641	1,000	2,827	3,000	9,574	9,400	–	–	44,306	36,7
40	73,613	71,000	132,918	99,800	62,530	61,000	70,870	74,400	105,331	102,900	14,440	16,575	504,747	468,9
41	168,615	169,400	147,675	113,800	198,884	238,500	90,006	86,900	125,060	124,400	18,120	19,220	830,582	825,8
42	–	–	–	–	–	–	186,186	213,200	182,441	162,000	75,114	52,479	1,007,480	912,0
43	–	–	–	–	–	–	2,446	100	67,886	800	*500,000	–	584,703	1,3
44	–	–	–	–	–	–	188,632	213,300	250,327	162,800	575,114	52,479	1,592,183	913,3
45	17,740,501	17,604,400	8,873,058	8,847,100	4,465,118	4,591,600	9,462,756	9,194,700	10,644,657	10,737,300	831,990	278,996	70,125,231	70,567,

* English Contribution for War in Egypt.

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	
INTEREST:	£.	£.	£.	£.	£.	£.	£.	£.	
Interest on Ordinary Debt (excluding that charged to Productive Public Works)	1,505,015	1,357,800	3,050	600	–	–	9	100	1
Interest on other Obligations	237,985	239,500	2,064	1,900	1,179	1,200	1,362	1,400	2
TOTAL £.	1,743,000	1,597,300	5,114	2,500	1,179	1,200	1,371	1,500	3
DIRECT DEMANDS ON THE REVENUES:									
Refunds and Drawbacks	13,836	10,500	4,727	4,400	20,358	15,000	2,604	1,900	4
Assignments and Compensations	286,338	323,600	7,289	7,300	–	–	3,070	3,200	5
Charges in respect of Collection, viz:									
Land Revenue	36,908	36,100	75,227	78,100	215,499	227,500	91,679	94,900	6
Opium (including cost of Production)	*—624*	1,300	–	–	–	–	–	–	7
Salt (including cost of Production)	172,384	186,300	–	–	263	300	–	–	8
Stamps	*—28,634*	*—32,800*	3,277	3,600	2,021	2,200	2,728	3,600	9
Excise	988	900	5,735	6,100	1,509	1,600	858	900	10
Provincial Rates	–	–	–	–	3,460	4,100	974	600	11
Customs	–	–	–	–	19,577	17,400	–	–	12
Assessed Taxes	–	–	49	100	–	–	–	–	13
Forest	13,031	14,100	41,144	45,800	121,870	140,400	17,175	20,000	14
Registration	401	500	2,921	3,000	1,041	1,100	2,042	1,700	15
TOTAL £.	494,628	540,500	140,369	148,400	385,598	409,600	121,130	126,800	16
POST OFFICE, TELEGRAPH, AND MINT:									
Post Office	65,495	1,019,100	40,418	4,300	22,415	9,800	26,662	2,100	17
Telegraph	476,811	533,100	–	–	–	–	–	–	18
Mint	46,797	42,600	–	–	–	–	–	–	19
TOTAL £.	589,103	1,594,800	40,418	4,300	22,415	9,800	26,662	2,100	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration	425,784	437,000	40,688	41,500	44,501	47,800	22,787	24,000	21
Law and Justice	152,126	159,300	135,140	123,100	157,966	155,500	61,805	64,000	22
Police	34,362	36,800	130,740	138,700	223,318	235,000	81,756	86,000	23
Marine (including River Navigation)	220,558	278,400	–	–	40,348	41,000	6,218	9,600	24
Education	15,100	12,100	57,469	58,000	32,704	36,000	25,244	27,600	25
Ecclesiastical	17,723	15,400	4,172	4,500	5,042	6,200	1,784	1,800	26
Medical	15,300	19,000	30,542	30,000	18,841	19,800	12,286	12,600	27
Political	295,513	266,100	276	2,500	7,448	3,000	5,145	4,500	28
Scientific and other Minor Departments	239,297	228,800	11,989	12,000	27,650	25,800	1,954	4,400	29
TOTAL £.	1,415,763	1,452,900	411,016	410,300	557,818	570,100	218,979	234,500	30
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions	163,698	175,900	42,540	38,100	–	3,500	3,091	3,000	31
Civil Furlough and Absentee Allowances	190	–	–	–	23	–	–	–	32
Superannuation Allowances and Pensions	136,829	111,000	15,117	15,200	22,497	17,300	5,105	5,100	33
Stationery and Printing	*—83,006*	*—78,000*	15,224	15,700	16,915	16,100	5,214	7,300	34
Miscellaneous	21,115	47,200	6,150	6,000	10,989	26,900	7,416	6,400	35
TOTAL £.	238,826	256,100	79,031	75,000	50,424	63,800	20,826	21,800	36
FAMINE RELIEF AND INSURANCE:									
Famine Relief	–	–	–	–	–	–	–	–	37
Protective Works, Railways	*—53,400*	*—108,900*	–	9,100	–	–	–	–	38
Protective Works, Irrigation	–	–	–	–	–	–	–	–	39
Reduction of Debt	646,055	573,100	–	–	–	–	–	–	40
TOTAL £.	592,655	464,200	–	9,100	–	–	–	–	41
Carried forward £.	5,073,975	5,905,800	675,948	649,600	1,017,434	1,054,500	388,968	386,700	42

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1883-84, RESULTS of 1882-83.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£
1	10	600	6,801	2,700	888	1,200	269	800	280	900	2,481,147	2,442,210	3,997,469	3,806
2	21,816	21,200	7,504	7,500	5,636	6,300	75,250	79,100	117,036	78,900	831	5,123	470,663	442
3	21,826	21,800	14,305	10,200	6,524	7,500	75,519	79,900	117,316	79,800	2,481,978	2,447,333	4,468,132	4,249
4	73,130	66,800	24,867	17,500	14,098	14,300	33,254	54,000	129,732	190,000	–	–	316,606	374
5	11,269	11,800	6,570	8,000	21,565	21,400	119,381	117,900	739,605	763,000	–	–	1,195,087	1,256
6	328,161	344,200	667,208	789,000	235,076	235,600	740,245	771,800	652,029	665,000	459	260	3,042,491	3,242
7	2,281,252	1,860,000	–	–	–	–	–	–	603	900	1,585	1,280	2,282,816	1,863
8	3,369	5,200	–	–	–	–	152,259	163,000	120,755	120,000	–	4,085	449,030	478
9	42,766	45,800	11,829	11,900	12,276	13,200	14,281	15,900	17,959	19,600	44,895	27,815	123,398	110
10	26,791	25,700	13,356	11,500	5,882	6,100	19,732	21,000	19,580	19,000	–	–	94,431	92
11	23,520	25,000	689	700	15,969	16,200	3,569	–	5,274	6,500	–	–	53,455	53
12	55,755	48,000	–	–	–	–	18,541	17,300	61,109	55,500	–	–	154,982	138
13	9,484	10,000	624	700	145	200	565	600	1,986	2,000	–	–	12,853	13
14	38,213	40,000	83,772	111,200	56,054	66,000	64,486	84,500	126,248	158,400	5,325	5,864	567,318	686
15	62,730	56,500	33,705	19,600	11,726	11,600	45,158	48,000	24,777	28,800	–	–	184,501	170
16	2,956,440	2,539,000	842,620	970,100	372,791	384,600	1,211,471	1,294,000	1,899,657	2,028,700	52,264	39,304	8,476,968	8,481
17	354,228	31,800	153,433	19,400	148,494	14,400	118,764	10,500	162,630	8,900	101,471	106,487	1,194,010	1,226
18	–	200	–	–	–	–	–	–	1,450	5,900	147,018	156,276	625,279	695
19	–	–	–	–	–	–	–	–	36,452	35,000	6,031	4,428	89,280	82
20	354,228	32,000	153,433	19,400	148,494	14,400	118,764	10,500	200,532	49,800	254,520	267,191	1,908,569	2,004
21	189,733	194,100	149,685	154,600	127,912	129,400	143,506	142,700	169,450	173,500	249,836	239,386	1,563,882	1,583
22	927,625	946,500	520,056	516,000	318,480	319,000	473,500	470,000	507,095	508,000	1,278	374	3,255,071	3,261
23	446,063	459,500	596,759	602,400	282,596	329,700	396,349	391,200	450,949	481,300	–	–	2,642,892	2,760
24	95,104	96,100	–	–	–	–	869	1,200	3,295	9,200	123,808	196,740	490,200	632
25	301,632	312,000	168,363	172,500	111,358	115,300	183,121	179,600	250,637	269,300	342	145	1,145,970	1,182
26	19,462	20,400	22,794	22,600	20,350	19,500	34,979	34,500	34,855	35,000	316	310	161,477	160
27	138,087	136,800	106,752	110,000	76,834	80,900	152,834	159,500	134,034	136,700	7,362	7,472	692,872	712
28	2,633	3,000	14,390	14,000	63,961	123,800	21,133	20,900	76,590	72,000	26,702	26,041	513,791	535
29	39,958	40,000	31,885	32,200	17,359	19,800	53,177	38,800	32,506	34,000	26,041	20,896	481,816	456
30	2,160,297	2,208,400	1,610,684	1,624,300	1,018,850	1,137,400	1,459,468	1,438,400	1,659,411	1,719,000	435,685	491,364	10,947,971	11,286
31	106,417	98,500	99,580	100,000	43,331	47,900	105,388	107,500	90,451	91,300	31,265	79,776	685,761	747
32	–	–	–	–	–	–	–	200	707	500	210,988	216,960	211,908	217
33	117,956	118,700	109,970	111,800	56,343	57,300	177,634	184,800	172,174	126,000	1,390,146	1,418,278	2,203,771	2,165
34	150,549	151,100	52,565	52,400	41,058	39,300	89,575	115,200	56,891	62,500	162,588	112,517	507,573	494
35	52,814	50,000	21,331	26,300	14,862	15,600	81,958	74,800	36,232	33,500	28,527	33,307	281,394	320
36	427,736	418,300	283,446	290,500	155,594	160,100	454,555	482,500	356,455	313,800	1,823,514	1,860,838	3,890,407	3,942
37	6,294	700	1,097	200	–	–	13,532	4,200	1,180	4,700	–	89	22,103	9
38	–	–	9,549	98,000	183,030	522,600	6,522	130,700	*—274,802*	*—25,600*	–	–	*—129,101*	625
39	–	30,000	87,751	120,000	58,238	37,600	6,425	17,900	111,029	85,500	–	26	263,443	291
40	–	–	–	–	–	–	63,300	–	634,200	–	–	–	1,343,555	573
41	6,294	30,700	98,397	218,200	241,268	560,200	89,779	152,800	471,607	64,600	–	115	1,500,000	1,499
42	5,926,821	5,250,200	3,002,885	3,132,700	1,943,521	2,264,200	3,409,556	3,458,100	4,704,978	4,255,700	5,047,961	5,106,145	31,192,047	31,163

No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Brought forward - - - £.	5,073,975	5,905,800	675,948	649,600	1,017,434	1,054,500	388,968	386,700	1
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):									
State Railways (Working Expenses)	612,491	701,100	94,577	85,000	98,816	97,500	–	–	2
East Indian Railway (Working Expenses) - - - - - -	2,069,398	2,045,500	–	–	–	–	–	–	3
Guaranteed Railways (Surplus Profits, Land, and Supervision) -	500,227	582,100	32	–	–	–	–	–	4
Irrigation and Navigation (Working Expenses) - - - - -	–	–	–	–	–	–	–	–	5
Madras Irrigation and Canal Company (Land and Supervision) -	–	–	–	–	–	–	–	–	6
Charges in respect of Capital:									
a. Interest on Debt: State Railways - - -	969,122	1,017,400	31,770	35,000	69,049	84,900	–	–	7
East Indian Railway - -	138,571	191,400	–	–	–	–	–	–	8
Irrigation and Navigation -	325,532	382,300	–	–	–	–	–	–	9
Miscellaneous Public Improvements - - -	20,327	–	–	–	–	–	–	–	10
b. Annuities in Purchase of Guaranteed Railways (including Sinking Funds) - -	–	–	–	–	–	–	–	–	11
c. Guaranteed Railways: Interest - - - - -	8,038	5,700	–	–	–	–	–	–	12
Madras Irrigation and Canal Company—Interest - -	–	–	–	–	–	–	–	–	13
TOTAL - - - £.	4,643,706	4,925,500	126,379	120,000	167,865	182,400	–	–	14
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:									
State Railways (Capital Account)	82,821	27,900	718	1,500	–	–	7,277	36,700	15
State Railways (Working and Maintenance) - - - - -	1,976	2,900	–	–	–	–	–	–	16
Subsidized Railways - - -	–	–	–	–	–	–	–	–	17
Southern Mahratta Railway - -	–	–	–	–	–	–	–	–	18
Frontier Railways - - -	*—91,838*	–	–	–	–	–	–	–	19
Irrigation and Navigation - -	7,214	5,200	–	–	92,396	69,500	4,667	–	20
Military Works - - - -	637,953	715,500	25,975	24,700	36,441	30,100	25,191	22,700	21
Civil Buildings, Roads, and Services - - - - - -	253,244	368,100	137,341	132,300	382,784	364,000	145,225	178,000	22
TOTAL - - - £.	891,375	1,119,600	164,034	158,500	511,621	463,600	182,360	237,400	23
ARMY SERVICES:									
Army - - - - - - -	6,848,777	6,831,000	–	–	–	–	–	–	24
Military Operations in Afghanistan	16,212	–	–	–	–	–	–	–	25
Military Operations in Egypt -	861,043	30,000	–	–	–	–	–	–	26
TOTAL - - - £.	7,726,032	6,861,000	–	–	–	–	–	–	27
EXCHANGE ON TRANSACTIONS WITH LONDON - - - - - - -	1,649,287	2,208,600	*—45*	–	*—3,836*	*—500*	*—107*	–	28
TOTAL - - - £.	19,984,375	21,020,500	966,316	928,100	1,693,084	1,700,000	571,221	624,100	29
Add,—Portion of Allotments to Provincial Governments not spent in the year - - -	4,346	–	31,606	61,900	–	–	13,700	–	30
Deduct,—Amount included in the above, met by Provincial Governments from accumulated balances of previous years - - -	–	*500*	–	–	*199,382*	*189,300*	–	*39,400*	31
GRAND TOTAL, EXPENDITURE - £.	19,988,721	21,020,000	997,922	990,000	1,493,702	1,510,700	584,921	584,700	32
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):									
State Railways - - - -	258,399	57,000	95,126	62,600	274,028	298,000	–	–	33
East Indian Railway - - -	148,197	238,000	–	–	–	–	–	–	34
Irrigation and Navigation - -	–	–	–	–	–	–	–	–	35
Madras Irrigation and Canal Company's Undertaking - - -	–	–	–	–	–	–	–	–	36
Miscellaneous Public Improvements	–	–	–	–	–	–	–	–	37
TOTAL - - - £.	406,596	295,000	95,126	62,600	274,028	298,000	–	–	38

Calcutta, Comptroller General's Office, 2 April 1884.
India Office, 12 May 1884.

of the Provinces of *British India*, and in *England*, for 1883–84, compared with the Results of 1882-83—*continued.*

	Bengal.		North Western Provinces and Oudh.		Punjab.		Madras.		Bombay.		England.		Total.	
	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.	1882–82.	1883–84.	1882–83.	1883–84.	1882–83.	1883–84.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	5,926,821	5,250,200	3,002,885	3,132,700	1,943,521	2,264,200	3,409,556	3,458,100	4,704,978	4,255,700	5,047,961	5,106,145	31,192,047	31,463,645
2	192,088	241,100	40,747	39,300	495,457	527,000	–	–	–	–	–	–	1,534,176	1,691,000
3	–	–	–	–	–	–	–	–	–	–	–	–	2,069,398	2,045,500
4	2,872	4,800	14,422	22,000	11,190	8,000	10,480	10,500	19,549	14,100	–	–	558,772	641,500
5	114,797	108,400	187,842	196,100	96,552	100,000	78,411	90,200	24,128	24,300	206	43	501,936	519,043
6	–	–	–	–	–	–	75	–	–	–	–	–	75	–
7	141,362	160,600	12,041	12,000	3,358	11,100	–	–	–	–	–	–	1,226,702	1,321,000
8	–	–	–	–	–	–	–	–	–	–	348,092	311,593	486,663	502,993
9	211,551	216,300	247,105	247,100	–	–	–	–	–	–	–	–	784,188	845,700
10	–	–	–	–	–	–	–	–	–	–	–	–	20,327	–
11	–	–	–	–	–	–	–	–	–	–	1,216,735	1,203,118	1,216,735	1,203,118
12	–	–	–	–	–	–	–	–	–	–	3,309,834	3,284,241	3,317,872	3,289,941
13	–	–	–	–	–	–	–	–	–	–	24,903	–	24,903	–
14	662,670	731,200	502,157	516,500	606,557	646,100	88,966	100,700	43,677	38,400	4,899,770	4,798,995	11,741,747	12,059,795
15	200,781	*—244,500*	189,967	*—194,100*	3,116	1,000	1,051	1,500	*—17,955*	*—4,600*	–	–	467,776	*—374,600*
16	11,937	10,500	–	–	136,209	157,500	–	–	–	–	–	–	150,122	170,900
17	22,270	25,200	3,722	47,300	–	–	–	–	–	–	13,671	27,801	39,663	100,301
18	–	–	–	–	–	–	–	–	32,950	86,000	–	–	32,950	86,000
19	–	–	–	–	247,739	*—22,500*	–	–	25,292	–	78,302	97	259,500	*—22,403*
20	313,087	205,200	23,476	29,300	51,488	59,300	244,137	263,400	163,416	163,400	1,234	1,591	901,115	796,891
21	32,056	44,600	700	900	29,357	25,600	66,031	59,700	108,832	106,900	1,771	5,825	964,307	1,036,525
22	1,171,615	969,800	533,584	676,300	394,851	376,700	613,539	1,237,600	635,893	656,200	82,238	86,519	4,350,314	5,045,519
23	1,751,746	1,010,800	751,449	559,700	862,760	597,600	924,758	1,562,200	948,428	1,007,900	177,216	121,833	7,165,747	6,839,133
24	–	–	–	–	–	–	2,658,972	2,654,500	2,731,471	2,531,200	3,899,208	5,016,322	16,138,428	17,033,022
25	–	–	–	–	–	–	–	–	1,657	–	–	–	17,869	–
26	–	–	–	–	–	–	34,662	1,300	280,437	13,000	107,811	6,162	1,283,953	50,462
27	–	–	–	–	–	–	2,693,634	2,655,800	3,013,565	2,544,200	4,007,019	5,022,484	17,440,250	17,083,484
28	*—4,554*	*—10,200*	*—11,167*	*—7,900*	*—906*	*—400*	53,882	183,500	1,398,879	1,486,900	–	–	3,081,433	3,860,000
29	8,336,683	6,982,000	4,245,324	4,201,000	3,411,932	3,507,500	7,170,796	7,960,300	10,109,527	9,333,100	14,131,966	15,049,457	70,621,224	71,306,057
30	–	–	–	–	–	–	62,519	–	–	–	–	–	*—1,202,626*	*—1,106,200*
31	*548,808*	*179,300*	*282,788*	*496,900*	*104,023*	*14,300*	–	*84,200*	*179,796*	*164,200*				
32	7,787,875	6,802,700	3,962,536	3,704,100	3,307,909	3,493,200	7,233,315	7,876,100	9,929,731	9,168,900	14,131,966	15,049,457	69,418,598	70,199,857
33	268,789	848,800	17,918	573,300	357,201	465,100	–	–	5,677	5,000	370,114	825,670	1,647,252	3,135,470
34	–	–	–	–	–	–	–	–	–	–	480,333	510,319	628,530	748,319
35	85,929	142,000	126,253	123,600	191,234	239,400	99,095	159,700	59,215	64,600	–	8,573	561,726	737,873
36	–	–	–	–	–	–	–	–	–	–	1,762,582	12,786	1,762,582	12,786
37	–	–	–	–	–	–	49,808	*—533,100*	–	–	–	–	49,808	*—533,100*
38	354,718	990,800	144,171	696,900	548,435	704,500	148,903	*—373,400*	64,892	69,600	2,613,029	1,357,348	4,649,898	4,101,348

E. T. Atkinson, Officiating Comptroller General.
Thos. W. Keith, Accountant General.

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

GOVERNMENT OF INDIA

For the Year 1883-84,

COMPARED WITH THE RESULTS OF 1882-83.

(*Presented pursuant to Act* 21 *&* 22 *Vict. c.* 106.)

Ordered, by The House of Commons, *to be Printed*,
13 *May* 1884.

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BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

EAST INDIA (NET REVENUE AND EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 5 May 1884;—*for*,

"STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA, from the Year 1873-74 to 1882-83, and as Estimated for 1883-84 and 1884-85."

India Office,
26 June 1884.

J. K. CROSS,
Under Secretary of State for India.

(Mr. Stanhope.)

Ordered, by The House of Commons, *to be Printed*,
27 *June* 1884.

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STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA (under the Heads existing in the

REVENUE.		1873-74.		1874-75.		1875-76.		1876-77.		1877-78.		1878-79.	
		Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.
PRINCIPAL HEADS OF REVENUE:		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	Gross	21,060,274	18,138,336	21,332,176	18,410,831	21,540,480	18,491,252	19,891,491	16,934,458	19,891,145	16,901,738	22,323,868	19,311,693
	Charges	2,860,599		2,865,173		2,950,885		2,848,017		2,973,337		2,969,010	
	Refunds	61,339		56,173		98,341		58,280		16,450		52,165	
Opium	Gross	8,394,879	6,323,395	8,556,629	6,214,782	8,471,425	6,252,026	9,122,400	6,280,781	9,182,722	6,521,337	9,399,401	7,699,032
	Charges	2,071,280		2,341,546		2,218,565		2,841,617		2,661,206		1,699,731	
	Refunds	204		301		834		32		119		1,638	
Salt	Gross	6,152,977	5,646,983	6,229,306	5,735,618	6,245,555	5,699,222	6,305,869	5,786,175	6,461,225	5,873,173	6,941,120	6,503,031
	Charges	479,686		463,714		508,661		488,987		536,473		504,758	
	Refunds	26,858		30,064		37,672		30,707		21,879		33,336	
Stamps	Gross	2,699,936	2,575,644	2,758,042	2,596 992	2,875,368	2,692,376	2,838,628	2,706,802	2993,483	2,856,094	3,110,540	2,959,819
	Charges	58,840		125,470		106,436		96,266		102,673		115,652	
	Refunds	35,452		35,550		36,556		35,560		33,876		35,269	
Excise	Gross	2,287,680	2,187,402	2,347,274	2,250,980	2,494,339	2,403,792	2,523,986	2,426,505	2,458,029	2,356,426	2,619,349	2,525,575
	Charges	98,544		91,046		87,226		91,509		99,450		87,859	
	Refunds	1,834		4,378		3,121		6,072		2,153		5,935	
Provincial Rates	Gross	1,834,592	1,765,159	1,872,938	1,809,755	1,947,255	1,838,508	1,930,325	1,822,041	2,255,037	2,157,530	2,638,835	2,544,507
	Charges	57,085		41,292		52,735		52,430		65,702		64,534	
	Refunds	12,288		21,891		56,012		66,154		32,755		29,807	
Customs	Gross	2,690,450	2,378,590	2,682,233	2,422,425	2,724,426	2,470,643	2,484,448	2,220,368	2,624,123	2,349,626	2,326,561	2,060,905
	Charges	186,767		187,124		187,695		203,274		207,611		200,417	
	Refunds	74,093		72,684		66,088		61,906		66,886		65,239	
Assessed Taxes	Gross	34,483	29,517	20,191	18,730	14,642	14,334	14,535	13,148	101,682	96,913	900,920	837,312
	Charges	2,232		14		10		919		692		87,017	
	Refunds	2,734		1,447		298		468		4,077		25,991	
Forest	Gross	639,513	231,265	598,367	151,047	697,543	274,837	616,468	156,593	678,699	236,365	605,433	140,451
	Charges	48,447		444,021		419,811		458,099		439,938		454,934	
	Refunds	4,801		2,899		2,895		1,776		2,996		1,048	
Registration	Gross	182,378	60,055	185,169	54,447	187,651	50,525	179,253	57,795	234,160	84,484	266,361	105,561
	Charges	122,039		130,217		136,149		121,558		149,676		160,800	
	Refunds	284		505		677		-		-		-	
Tributes from Native States	Gross	-	768,544	-	724,072	-	726,188	-	691 934	-	675,120	-	703,660
	Refunds	-	-	-	-	-	-	-	-	-	-	-	-
Deduct,—Assignments and Compensations		-	40,104,890	-	40,391,470	-	40,913,703	-	38,099,690	-	40,109,606	-	45,400,546
		-	870,751	-	897,656	-	903,524	-	878,983	-	867,122	-	1,032,118
(Carried forward) TOTAL	£.	-	39,234,139	-	39,493,823	-	40,010,179	-	38,220,617	-	39,242,484	-	44,368,428

Land.—Drought in Upper India, and Southern Districts of Madras.

Assessed Taxes.—Abolition of the Income Tax.

Salt.—Partial abolition of preventive lines.

Land. Famine in Madras and Bombay.

Customs. Duties altered by Act 16 of 1875.

Land. Revenue 156,362*l*. due to Productive Works in North West Provinces, Punjab and Bombay, deducted from Land Revenue and added to Receipts from Productive Works.

Opium. Duty in Bombay raised by 50 rupees a chest. Price paid to cultivators in Bengal reduced from 5 rupees to 4½ rupees a seer.

Salt. Duties in Madras and Bombay raised by Act 18 of 1877; duty lowered in Bengal and Upper Provinces.

Excise.—Receipts affected by famine.

Provincial Rates. Bengal Provincial Public Works Cess (Act 2 of 1877) and North West Provinces Local Rates (Act 7 of 1877).

Assessed Taxes.—License Tax (Act 18 of 1877) on Trades and dealings in the North Western Provinces.

Land. Recovery from famine and receipt of arrears.

Opium. Decreased charge owing to deficiency of crops in 1877-78, and reduction of price paid to cultivators.

Salt. Duty further reduced in Upper India and Bengal.

Provincial Rates.—New taxation (99,860*l*.) imposed by Bengal Public Works Cess and Famine Cess in Punjab and Central Provinces.

Customs. Abolition of Sugar Duties on Inland Customs Line, and of Duties on coarser qualities of certain Cotton Yarns and Piece Goods, Railway Materials, &c.

Assessed Taxes.—License Tax Acts in several Provinces.

Assignments and Compensations.—Includes payments to Native States in Rajputana, under arrangement for Salt Revenue.

present Form of Account) from the Year 1873-74 to 1882-83, and as Estimated for 1883-84 and 1884-85.

1879-80.		1880-81.		1881-82.		1882-83.		Revised Estimate, 1883-84.		Budget Estimate, 1884-85.		REVENUE.
Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	PRINCIPAL HEADS OF REVENUE:
21,861,150 *2,937,185* *54,415*	18,869,550	21,112,995 *2,988,679* *46,812*	18,082,504	21,048,022 *3,003,792* *48,013*	18,806,217	21,876,047 *3,042,491* *91,471*	18,742,085	21,869,500 *3,242,500* *209,000*	18,418,000	21,882,200 *3,340,700* *53,000*	18,494,500	Land Revenue.
10,319,162 *2,067,492* *1,862*	8,249,808	10,480,051 *2,028,757* *109*	8,451,185	9,862,444 *2,057,335* *1,889*	7,803,220	9,499,594 *2,282,816* *330*	7,216,148	9,483,200 *1,863,500* *400*	7,619,300	8,594,200 *2,352,900* *400*	6,240,900	Opium.
7,266,413 *340,687* *80,013*	6,805,713	7,115,988 *364,587* *140,583*	6,611,868	7,375,620 *486,200* *45,395*	6,844,076	6,177,781 *449,030* *53,797*	5,674,954	6,267,200 *478,000* *42,400*	5,745,900	6,328,900 *521,700* *41,900*	5,765,900	Salt.
3,193,739 *114,324* *33,402*	3,046,013	3,250,581 *107,465* *34,158*	3,108,958	3,381,372 *110,623* *37,707*	3,233,042	3,379,681 *123,398* *36,633*	3,219,650	3,495,400 *110,700* *37,400*	3,347,300	3,533,000 *129,700* *33,600*	3,369,700	Stamps.
2,838,021 *92,038* *12,544*	2,733,439	3,135,226 *95,404* *15,466*	3,024,356	3,427,274 *96,986* *19,610*	3,310,778	3,609,561 *94,491* *39,782*	3,475,348	3,774,800 *93,800* *23,900*	3,658,100	3,796,900 *98,600* *19,700*	3,678,600	Excise.
2,882,125 *47,866* *7,697*	2,826,562	2,776,370 *46,435* *8,878*	2,721,057	2,895,490 *53,236* *13,730*	2,828,534	2,683,015 *53,455* *16,578*	2,612,982	2,734,900 *53,100* *10,400*	2,671,400	2,740,300 *53,000* *7,200*	2,680,100	Provincial Rates.
2,280,793 *201,280* *53,000*	2,026,513	2,530,612 *198,927* *62,419*	2,278,266	2,361,388 *195,410* *73,222*	2,093,056	1,296,119 *154,982* *52,391*	1,088,746	1,246,000 *138,200* *30,800*	1,077,000	1,289,500 *142,000* *43,100*	1,104,400	Customs.
785,318 *29,886* *58,781*	696,651	558,720 *21,237* *30,629*	506,857	536,820 *13,074* *28,878*	494,877	517,811 *12,853* *20,975*	483,983	516,900 *13,600* *16,300*	487,000	518,100 *13,500* *17,700*	486,600	Assessed Taxes.
676,234 *465,056* *2,245*	208,933	709,320 *465,976* *5,492*	237,852	874,435 *557,645* *2,339*	314,451	938,228 *567,348* *2,938*	367,957	1,009,900 *685,000* *2,600*	322,300	1,053,400 *727,200* *3,400*	322,800	Forest.
269,239 *165,208* *686*	103,345	281,230 *173,351* *1,697*	106,182	284,714 *179,401* *1,647*	103,666	285,829 *184,501* *1,686*	99,642	262,100 *170,800* *1,200*	90,100	265,600 *176,500* *1,000*	88,100	Registration.
- -	702,451	- -	742,209	- -	706,873	689,945 *10*	689,935	- -	721,200	- -	695,900	Tributes from Native States.
- -	46,358,978	- -	45,871,294	- -	46,628,790	- -	43,671,730	- -	44,157,600	- -	42,927,500	
- -	1,142,645	- -	1,215,013	- -	1,194,440	- -	1,195,087	- -	1,256,200	- -	1,240,100	*Deduct*,— Assignments and Compensations.
- -	45,216,333	- -	44,656,281	- -	45,434,350	- -	42,476,643	- -	42,901,400	- -	41,687,400	TOTAL (Carried forward).

Land.—Includes Famine Arrears, Transfer to Productive Public Works of Land Revenue due to works in Madras.

Opium.—Duty on Malwa Opium raised by 50 rupees a chest. Large exports from Bombay, and large sales in Calcutta.

Salt.—Abolition of Inland Customs Line (except Trans-Indus) completed. Exceptional receipts in Rajputana.

Provincial Rates.—Transfer from Land Revenue of alienations for village services in Madras. Famine Cess levied in North Western Provinces and Oudh.

Customs.—Extension of exemption from Import Duty to all kinds of coarse Cotton Goods.

Assessed Taxes.—Tax upon Incomes less than 500 rupees a year abandoned.

Assignments and Compensations.—Larger payments to Native States under arrangement for Salt Revenue.

Land and Provincial Rates.—Remissions in North West Provinces on account of local scarcity. Subordinate Revenue Officers being occupied with Census in February and March, some collections were delayed until April.

Customs.—Export Duties on Indigo and Lac abolished.

Assessed Taxes.—Reduction of Tax on Incomes below 500 rupees a year, took full effect.

Assignments and Compensations. Increase due to transfer from Excise for compensations in Bombay, and to payments under Goa Convention.

Opium.—Decrease in price received for Bengal Opium, and fewer chests of Malwa Opium paid duty.

Salt.—The establishment of depôts increased the expenditure.

Forest.—Increased demand for Timber in British Burmah and Bombay.

Opium.—The average price in Calcutta fell from 1,321 rupees in 1881-82 to 1,222 rupees in 1882-83. The charges were higher owing to the crops being better than in the previous year. In June 1882 the duty on Malwa Opium was reduced by 50 rupees a chest.

Salt.—Duty reduced to two rupees per maund from 10th March 1882, the net loss of Revenue being estimated at 1,400,000 *l.*

Provincial Rates.—Decrease due to abolition of Patwari Cess in North Western Provinces.

Customs.—The Customs Duties were abolished on 10th March 1882, with the exception of Import Duties on Liquors, and on Arms and Ammunition, and Export Duties upon Rice. The net loss of revenue was estimated at 1,184,000 *l.*

Land.—Increased charge due to inclusion of full charges for Patwaris and Kanungos in Oudh and the North West Provinces, and for improvement in pay of Subordinate Native Service.

Opium.—Reduction of expenditure due to short Poppy Crop in the Benares and Patna Agencies.

Assignments and Compensations.—Includes arrear payments of Salt Compensation to Native States, and payments to Native Chiefs for surrender of Bolan Pass dues.

Land.—Increased Survey and Settlement Charges.

Opium.—Smaller number of chests of Bengal Opium to be sold. Increased expenditure owing to the prospect of a good crop.

REVENUE.	1873-74.		1874-75.		1875-76.		1876-77.		1877-78.		1878-79.	
	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	39,234,139	- -	39,493,823	- -	40,010,179	- -	38,220,617	- -	39,242,484	- -	44,368,428
REVENUE FROM PRODUCTIVE PUBLIC WORKS:												
State Railways (Gross Earnings) - -	39914	- -	130,086	- -	292,835	- -	380,668	- -	582,077	- -	976,828	- -
East Indian Railway (Gross Earnings) -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Guaranteed Railways (Net Traffic Receipts).	1,589,671	- -	1,959,659	- -	2,452,481	- -	2,641,762	- -	3,627,038	- -	2,709,998	- -
East Indian Railway (Net Traffic Receipts).	2,022,443	- -	2,171,905	- -	1,807,729	- -	2,445,879	- -	2,965,491	- -	2,491,308	- -
Irrigation and Navigation (Direct Receipts).	371,018	- -	389,927	- -	420,679	- -	425,201	- -	502,981	- -	613,270	- -
Madras Irrigation and Canal Company (*Net* Traffic Receipts).	*—10,635*	- -	*—7,034*	- -	*—17,765*	- -	*—3,229*	- -	*—5,750*	- -	8,886	- -
Portion of Land Revenue due to Irrigation.	- -	- -	- -	- -	- -	- -	- -	- -	156,369	- -	126,934	- -
TOTAL - - - £.	4,011,411	- -	4,645,443	- -	4,964,959	- -	5,890,281	- -	7,826,136	- -	6,927,224	- -
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):												
State Railways (Working Expenses) -	46,388	- -	86,004	- -	195,414	- -	287,089	- -	426,005	- -	710,373	- -
East Indian Railway (Working Expenses).	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Guaranteed Railways (Surplus Profits, Land and Supervision).	152,438	- -	65,866	- -	162,763	- -	124,723	- -	271,566	- -	315,008	- -
East Indian Railway (Surplus Profits, &c.).	83,876	- -	381,450	- -	123,862	- -	198,269	- -	527,829	- -	579,505	- -
Irrigation and Navigation (Working Expenses).	265,938	- -	289,879	- -	350,758	- -	363,350	- -	376,847	- -	381,550	- -
Madras Irrigation and Canal Company (Land and Supervision).	715	- -	529	- -	520	- -	500	- -	352	- -	585	- -
Charges in respect of Capital:												
(*a*) Interest on Debt:												
State Railways - - - -	177,152	- -	284,527	- -	408,116	- -	528,737	- -	665,754	- -	913,512	- -
East Indian Railway - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Irrigation and Navigation - -	230,721	- -	279,403	- -	326,218	- -	367,196	- -	402,186	- -	488,476	- -
Miscellaneous Public Improvements	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	5,836	- -
(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds).	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
(*c*) Guaranteed Railways (Interest) -	3,116,837	- -	3,148,336	- -	3,162,779	- -	3,170,639	- -	3,169,862	- -	3,210,057	- -
East Indian Railway (Interest) -	1,501,085	- -	1,495,565	- -	1,475,112	- -	1,488,042	- -	1,485,423	- -	1,495,134	- -
Madras Irrigation and Canal Company (Interest).	49,984	- -	49,983	- -	49,984	- -	49,983	- -	49,983	- -	49,983	- -
TOTAL - - - £.	5,625,134	*—1,605,723*	6,081,551	*—1,436,108*	6,260,526	*—1,295,767*	6,579,434	*—689,153*	7,369,807	456,329	8,180,919	*—1,253,695*
TOTAL NET REVENUE - - £.	- -	37,628,416	- -	38,057,715	- -	38,714,612	- -	37,531,464	- -	39,698,813	- -	43,114,733
DEFICIT - - - -	- -	1,807,668	- -	- -	- -	- -	- -	2,182,778	- -	3,543,087	- -	- -
£.	- -	39,436,084	- -	- -	- -	- -	- -	39,714,242	- -	43,241,900	- -	- -
GROSS REVENUE - - £.	- -	56,412,370	- -	58,011,148	- -	58,911,754	- -	58,584,870	- -	61,873,651	- -	65,065,316
	Productive Public Works. Large receipts on East Indian Railway, owing to famine.		*Productive Public Works, Railways.* Increased receipts for carriage of grain to famine districts.		*Productive Public Works, Guaranteed Railways.*—Increased traffic receipts, and decreased working charges.		*Productive Public Works, Railways.* Increased receipts attributed to Delhi assemblage, to the famine, and great traffic in seeds, wheat, and other produce.		*Productive Public Works, Railways.* Large payment for surplus profits. Increased working expenses and traffic receipts, owing to enormous traffic in grain through famine, and also in wheat, seeds, jute, hides, and other staples.		*Productive Public Works, Railways.*—Decreased traffic receipts due to dulness of trade. *Interest on Debt.*—Interest reckoned at 4½ instead of 4 per cent. as before.	

1879-80.		1880-81.		1881-82.		1882-83.		Revised Estimate, 1883-84.		Budget Estimate, 1884-85.		REVENUE.
Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
- -	45,216,333	- -	44,656,281	- -	45,434,350	- -	42,476,643	- -	42,901,400	- -	41,087,400	- - - Brought forward.
												Revenue from Productive Public Works:
1,548,728	- -	2,268,905	- -	2,556,542	- -	2,646,327	- -	3,087,300	- -	3,716,900	- -	State Railways (Gross Earnings).
1,177,692	- -	4,252,841	- -	4,710,506	- -	4,601,288	- -	5,030,200	- -	4,850,200	- -	East Indian Railway (Gross Earnings).
2,476,347	- -	2,894,653	- -	3,615,479	- -	3,582,046	- -	3,365,000	- -	3,613,000	- -	Guaranteed Railways (Net Traffic Receipts).
2,146,237	- -	18,890	- -	146	- -	- -	- -	- -	- -	- -	- -	East Indian Railway (Net Traffic Receipts).
708,041	- -	639,144	- -	865,799	- -	930,082	- -	944,500	- -	942,600	- -	Irrigation and Navigation (Direct Receipts).
15,709	- -	*—7,650*	- -	*—8,834*	- -	*—5,624*	- -	- -	- -	- -	- -	Madras Irrigation and Canal Company (Net Traffic Receipts).
602,398	- -	797,319	- -	491,220	- -	469,081	- -	542,800	- -	508,400	- -	Portion of Land Revenue due to Irrigation.
8,675,242	- -	10,864,102	- -	12,230,858	- -	12,224,100	- -	12,969,800	- -	13,631,100	- -	- - - Total.
												Expenditure on Productive Public Works (*Revenue Account*):
1,215,231	- -	1,607,528	- -	1,686,392	- -	1,534,176	- -	1,691,000	- -	2,032,700	- -	State Railways (Working Expenses).
228,538	- -	1,605,362	- -	1,646,959	- -	2,069,398	- -	2,045,500	- -	2,052,500	- -	East Indian Railway (Working Expenses).
143,559	- -	149,802	- -	406,983	- -	558,772	- -	641,500	- -	530,000	- -	Guaranteed Railways (Surplus Profits, Land and Supervision).
567,664	- -	266,056	- -	1,093	- -	- -	- -	- -	- -	- -	- -	East Indian Railway (Surplus Profits, &c.)
414,601	- -	425,473	- -	455,635	- -	501,936	- -	519,000	- -	562,100	- -	Irrigation and Navigation (Working Expenses).
472	- -	555	- -	513	- -	75	- -	- -	- -	- -	- -	Madras Irrigation and Canal Company (Land and Supervision).
												Charges in respect of Capital:
1,048,700	- -	1,204,660	- -	1,160,445	- -	1,226,702	- -	1,321,000	- -	1,459,200	- -	(*a*) Interest on Debt:
34,397	- -	397,244	- -	434,242	- -	486,663	- -	502,800	- -	531,100	- -	State Railways.
519,830	- -	762,770	- -	726,383	- -	784,188	- -	845,700	- -	879,800	- -	East Indian Railway.
13,584	- -	17,071	- -	17,952	- -	20,327	- -	- -	- -	- -	- -	Irrigation and Navigation.
												Miscellaneous Public Improvements.
- -	- -	993,298	- -	1,239,446	- -	1,216,735	- -	1,203,300	- -	1,255,100	- -	(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds).
3,250,132	- -	3,261,951	- -	3,271,771	- -	3,317,872	- -	3,289,900	- -	3,240,300	- -	(*c*) Guaranteed Railways (Interest).
1,166,208	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	East Indian Railway (Interest).
49,983	- -	49,983	- -	49,983	- -	24,903	- -	- -	- -	- -	- -	Madras Irrigation and Canal Company (Interest).
8,952,899	*—277,657*	10,741,753	122,349	11,097,800	1,133,058	11,741,747	482,353	12,059,700	910,100	12,542,800	1,088,300	- - - Total.
- -	44,938,676	- -	44,778,630	- -	46,567,408	- -	42,958,996	- -	43,811,500	- -	42,775,700	- - Total Net Revenue.
- -	1,182,949	- -	4,044,355	- -	- -	- -	- -	- -	- -	- -	- -	- - - Deficit.
- -	46,121,625	- -	48,822,985	—	—	—	—	—	—	—	—	
- -	68,372,846	- -	73,634,773	- -	75,144,601	- -	70,125,231	- -	70,569,900	- -	70,560,400	- - - GROSS REVENUE.

Productive Public Works.—Improvement due to the transfer of 578,400 *l.* on account of the Land Revenue of Madras attributed to irrigation works, and to increased traffic receipts from State Railways.

Productive Public Works.—Improved receipts, especially from the Great Indian Peninsula, Indus Valley, and Punjab Northern Lines.

Productive Public Works.—Very heavy Railway traffic towards the close of the year. Increased receipt under Irrigation partly due to transfer from Ordinary to Productive, of Eastern Jumna Canal. Decrease under Land Revenue (Irrigation) through exclusion of receipts from old works from the Productive category. Decreased charge for interest consequent on reduction of rate from 4½ to 4 per cent.

Productive Public Works, East Indian Railway.—Decreased traffic receipts and special expenditure upon renewals of way and of Locomotives.

Irrigation and Navigation.—Includes the Madras Irrigation and Canal Company's undertaking from the 6th July 1882.

Productive Public Works, State Railways.—Increase due to the transfer of certain lines from Public Works Ordinary to this head, to the opening of the Rewarl Ferozepore State Railway, and to increased grain traffic on the Indus Valley, Nagpur and Chhattisgarh, and other Lines.

East Indian Railway.—Large grain and seed traffic, and development of third-class passenger traffic.

Guaranteed Railways.—Includes an anticipated special debit of 32½ lakhs, against the Revenue Account of the Sind, Punjab, and Delhi Railway.

Productive Public Works, State Railways.—Expansion of traffic owing to the opening of New Lines. Eastern Bengal Railway included from 1st July 1881.

EXPENDITURE.	1873-74.		1874-75.		1875-76.		1876-77.		1877-78.		1878-79.	
	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
INTEREST:												
Interest (excluding that charged to Productive Public Works) - - Gross -	5,282,039	4,914,530	4,848,378	4,288,962	4,830,355	4,252,132	4,907,443	4,364,744	5,031,202	4,496,959	4,959,066	4,330,699
Receipts	*46,509*		*559,416*		*578,223*		*542,699*		*534,243*		*628,367*	
POST OFFICE, TELEGRAPH AND MINT:												
Post Office - - - Gross -	883,181	194,722	895,966	156,147	903,634	137,883	919,749	122,284	964,098	113,667	1,033,470	121,664
Receipts	*688,459*		*739,819*		*765,751*		*797,465*		*850,431*		*911,806*	
Telegraph - - - - Gross -	411,837	161,199	432,109	145,630	493,160	184,120	473,127	131,900	480,895	122,465	525,921	99,227
Receipts	*250,638*		*286,479*		*309,040*		*341,227*		*358,430*		*426,694*	
Mint - - - - Gross -	77,647	11,103	132,607	—26,414	107,626	—2,863	130,601	—128,253	132,083	—311,776	103,991	—68,344
Receipts	*66,544*		*159,021*		*110,489*		*258,854*		*443,859*		*172,335*	
TOTAL - - - £.	- -	367,024	- -	275,363	- -	319,140	- -	125,931	- -	—75,644	- -	152,547
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:												
General Administration - - -	- -	1,419,775	- -	1,386,786	- -	1,438,879	- -	1,500,220	- -	1,503,936	- -	1,502,910
Law and Justice - - Gross -	3,000,303	2,373,466	3,074,440	2,467,564	3,102,167	2,508,362	3,173,745	2,564,712	3,208,572	2,590,184	3,336,077	2,088,946
Receipts	*626,837*		*606,876*		*593,805*		*609,033*		*618,388*		*647,131*	
Police - - - - - Gross -	2,493,418	2,204,880	2,450,088	2,242,108	2,473,340	2,238,604	2,517,708	2,300,852	2,487,615	2,232,361	2,423,627	2,212,519
Receipts	*288,538*		*207,950*		*234,736*		*216,856*		*255,254*		*211,108*	
Marine (including River Navigation) - - - - Gross -	481,441	245,109	549,335	247,268	579,731	349,999	650,974	417,795	496,822	265,284	505,106	254,511
Receipts	*236,332*		*302,067*		*229,732*		*233,179*		*231,538*		*250,595*	
Education - - - Gross -	914,831	764,025	986,802	845,371	1,020,870	873,730	1,005,889	855,833	1,009,092	856,102	984,661	837,236
Receipts	*150,806*		*141,431*		*147,140*		*150,056*		*152,990*		*147,425*	
Ecclesiastical - - - - -	- -	163,562	- -	165,551	- -	162,122	- -	163,837	- -	158,039	- -	155,200
Medical - - - - Gross -	920,820	582,476	657,439	611,864	671,068	636,374	669,061	632,384	691,360	653,378	671,318	626,986
Receipts	*98,344*		*45,575*		*34,694*		*36,677*		*37,982*		*44,332*	
Political - - - - - -	- -	366,756	- -	404,595	- -	430,443	- -	505,318	- -	469,072	- -	448,793
Scientific and other Minor Departments - - Gross -	366,979	343,455	375,464	346,105	398,032	350,470	352,620	299,690	367,744	265,951	350,692	271,715
Receipts	*23,524*		*29,359*		*47,562*		*52,930*		*101,793*		*84,977*	
TOTAL - - - £.	- -	8,463,534	- -	8,717,212	- -	8,988,983	- -	9,240,641	- -	8,994,307	- -	8,998,816
MISCELLANEOUS CIVIL CHARGES:												
Territorial and Political Pensions -	- -	985,949	- -	840,712	- -	810,200	- -	793,560	- -	778,971	- -	794,366
Civil Furlough and Absentee Allowances.	- -	258,942	- -	217,378	- -	220,776	- -	236,949	- -	238,443	- -	232,483
Superannuation Allowances and Pensions - - Gross -	1,476,885	875,304	1,831,378	1,128,497	1,990,028	1,236,657	1,847,851	1,236,646	1,929,108	1,327,497	2,040,167	1,372,682
Receipts	*601,581*		*702,881*		*753,371*		*611,205*		*601,611*		*667,485*	
Stationery and Printing - Gross -	358,393	303,455	427,083	376,592	462,527	403,392	447,641	397,617	431,224	395,843	456,437	409,341
Receipts	*54,938*		*50,491*		*59,135*		*50,024*		*35,381*		*47,096*	
Miscellaneous - - - Gross -	465,109	—101,299	425,917	—198,479	646,457	178,825	426,058	—91,230	379,379	—99,709	333,601	—14,616
Receipts	*566,408*		*564,396*		*467,632*		*517,288*		*479,178*		*348,317*	
TOTAL - - - £.	- -	2,322,351	- -	2,424,700	- -	2,858,850	- -	2,573,542	- -	2,640,955	- -	2,794,256
FAMINE, RELIEF, AND INSURANCE:												
Famine Relief - - - - -	- -	3,864,706	- -	2,242,922	- -	601,966	- -	2,145,431	- -	5,345,985	- -	313,420
Protective Works, Railways - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Protective Works, Irrigation - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Reduction of Debt - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL - - - £.	- -	3,864,706	- -	2,242,922	- -	601,966	- -	2,145,431	- -	5,345,985	- -	313,420

Furlough Allowances.—Charge for military officers in civil employ transferred from Army.

Famine Relief.—Famine in Bengal and Behar, and drought in North West Provinces.

Interest. Dividend payable on East India Stocks, ceased. Interest on Service Funds reduced by abolition of Civil Service Annuity Funds.

Marine.—Increased charge for surveys and Duffla Expedition. Increased receipts from Sind, Punjab, and Delhi Railway Company in payment for steamers, &c.

Political.—Increase due to Yarkhand Expedition.

Territorial and Political Pensions. Annuity of Prince Azim Jah ceased.

Superannuation, &c.—Includes Civil Annuities hitherto entered in "Remittance Account." Increased payment for Military Funds.

Famine Relief.—Famine in Bengal, &c.

Telegraph.—Purchase of Lines of Bombay, Baroda, and Central India Railway.

Superannuation, &c.—Retirement from Bengal Medical Fund of about 100 subscribers, and repayment of their accumulated subscriptions.

Famine Relief.—Arrears of Bengal Famine.

Mint. Large coinage of silver.

Law and Justice. Increase for Convict Establishments, and owing to Famine.

Marine.—Includes value of steamers originally bought for famine relief.

Political. Increase for ceremonies on assumption by Her Majesty of title of Empress of India.

Famine Relief.—Famine in Southern India.

Interest.—Additional debt incurred for famine.

Post Office. Charges increased by India joining Postal Union.

Mint. Large coinage of silver.

Minor Department.—Receipts increased by sale of Chinchona bark.

Superannuation, &c.—Increased payment for Bengal Civil Service Annuity Fund and Gratuities.

Famine Relief.—Famine in Southern India.

Interest.—Transfer Loan opened to discharge 5½ per cent. Loan of 1859-60, the last half-year's interest on which was paid in advance this year.

Law and Justice.—Increased expenditure caused by high price of food for prisoners.

Superannuation, &c.—Increased payments on account of Civil Annuities and Military and Medical Funds.

1879-80.		1880-81.		1881-82.		1882-83.		Revised Estimate, 1883-84.		Budget Estimate, 1884-85.		EXPENDITURE.
Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
4,976,306 *748,050*	4,228,256	4,083,220 *875,679*	3,207,541	4,558,100 *896,904*	3,661,196	4,468,132 *693,864*	3,774,268	4,240,700 *790,800*	3,458,900	4,162,200 *653,100*	3,509,100	INTEREST: Interest (excluding that charged to Productive Public Works).
1,145,554 *1,004,372*	141,182	1,175,505 *1,018,653*	156,852	1,147,935 *949,907*	198,028	1,194,010 *977,797*	216,213	1,225,900 *1,011,700*	214,200	1,247,500 *1,059,000*	188,500	POST OFFICE, TELEGRAPH, AND MINT: Post Office.
451,143 *505,552*	—54,409	497,834 *539,087*	—41,253	536,201 *469,208*	66,993	625,279 *545,315*	79,964	711,800 *525,100*	186,700	822,200 *573,500*	248,700	Telegraph.
109,549 *230,569*	—121,020	92,618 *89,565*	3,053	87,526 *70,584*	16,942	89,280 *185,882*	—96,602	82,700 *86,300*	—3,600	88,700 *102,200*	—13,500	Mint.
- -	—34,247	- -	118,652	- -	281,963	- -	199,575	- -	397,300	- -	423,700	- - - TOTAL.
- -	1,408,720	- -	1,537,080	- -	1,494,356	- -	1,563,882	- -	1,586,300	- -	1,576,500	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: General Administration.
3,320,485 *658,902*	2,661,583	3,240,745 *687,764*	2,561,981	3,232,741 *677,454*	2,555,287	3,255,071 *656,934*	2,598,137	3,261,700 *589,000*	2,672,700	3,379,100 *617,900*	2,761,200	Law and Justice.
2,497,755 *227,657*	2,270,098	2,526,663 *241,769*	2,284,894	2,553,861 *248,005*	2,305,856	2,642,892 *227,642*	2,415,250	2,760,600 *310,800*	2,449,800	2,703,900 *308,800*	2,485,100	Police.
488,785 *258,187*	230,598	509,912 *246,519*	263,393	623,398 *237,876*	385,522	490,200 *222,422*	267,778	646,700 *200,900*	445,800	517,600 *205,900*	311,700	Marine (including River Navigation).
967,633 *139,414*	828,219	999,158 *170,238*	828,920	1,078,490 *159,292*	889,198	1,145,970 *198,558*	947,412	1,182,500 *200,900*	981,600	1,237,200 *198,700*	1,038,500	Education.
- -	156,012	- -	158,638	- -	162,136	- -	161,477	- -	160,200	- -	167,400	Ecclesiastical.
670,220 *56,329*	613,891	667,559 *43,368*	624,191	683,185 *39,507*	643,678	692,872 *56,010*	636,862	713,000 *50,200*	662,800	730,500 *48,100*	682,400	Medical.
- -	430,571	- -	531,183	- -	649,346	- -	513,791	- -	535,700	- -	575,500	Political.
358,260 *99,282*	258,978	401,179 *78,492*	322,687	560,991 *120,949*	440,042	481,816 *75,650*	406,136	460,300 *85,200*	375,100	448,400 *76,200*	372,200	Scientific and other Minor Departments.
- -	8,948,670	- -	9,112,967	- -	9,525,421	- -	9,510,725	- -	9,870,000	- -	9,970,500	- - - TOTAL.
- -	691,365	- -	683,760	- -	682,328	- -	685,761	- -	745,500	- -	706,600	MISCELLANEOUS CIVIL CHARGES: Territorial and Political Pensions.
- -	218,151	- -	225,587	- -	222,642	- -	211,908	- -	217,700	- -	220,900	Civil Furlough and Absentee Allowances.
2,235,693 *525,141*	1,710,552	2,190,838 *315,999*	1,874,839	2,182,327 *356,273*	1,826,054	2,203,771 *305,260*	1,898,511	2,172,200 *299,700*	1,872,500	2,205,900 *293,700*	1,912,200	Superannuation Allowances and Pensions.
412,060 *56,049*	356,050	480,606 *62,462*	418,144	565,884 *57,811*	508,073	507,573 *57,858*	449,715	504,600 *52,900*	451,700	539,800 *53,000*	486,800	Stationery and Printing.
388,593 *337,370*	51,223	347,092 *731,819*	—384,727	391,351 *396,248*	—4,887	281,394 *321,533*	—40,139	320,200 *270,900*	49,300	300,600 *256,300*	44,300	Miscellaneous.
- -	3,027,341	- -	2,817,603	- -	3,234,210	- -	3,205,756	- -	3,336,700	- -	3,370,800	- - - TOTAL
- -	103,990	- -	34,469	- -	34,849	- -	22,103	- -	10,000	- -	- -	FAMINE RELIEF AND INSURANCE. Famine Relief.
- -	- -	- -	- -	- -	614,551	- -	—129,101	- -	625,900	- -	1,138,600	Protective Works, Railways.
- -	- -	- -	- -	- -	135,449	- -	263,443	- -	201,000	- -	310,100	Protective Works, Irrigation.
- -	- -	- -	- -	- -	715,151	- -	1,343,555	- -	573,100	- -	301,300	Reduction of Debt.
- -	103,990	- -	34,469	- -	1,500,000	- -	1,500,000	- -	1,500,000	- -	1,750,000	- - - TOTAL.

Telegraphs. Increased receipt owing to the war.

Mint.—Large coinage of silver.

Superannuation, &c. Increased charge consequent on reduction in Public Works Establishment. Receipts less owing to balances of several of the Military Funds being exhausted.

Stationery and Printing. —Short outlay owing to consumption of stocks in store.

Interest on Debt.—Decrease to a great extent nominal, as the charge in 1879-80 included 292,188*l.* for Discount on Loans, and that for 1880-81 is relieved by 253,833*l.* for Interest transferred to the Productive Public Works on capital outlay incurred in previous years from Ordinary Funds. There was a decreased charge in England, owing to the substitution of India 4 for 5 per cent. Stock, and to the payment of a portion of the interest being postponed to 1881-82. The increased receipt was for premium on 3½ per cent. Loan for 3,500,000*l.* The charge for interest on Service Funds was increased by raising the rate on Savings Bank balances in December 1879.

Post Office.—Money Order Department transferred from Civil Treasuries on 1 January 1880.

Mint.—Decreased importation of silver for coinage.

Political.—Payment of arrears for the Durbar at Lahore for Afghan Affairs, and for Consular Establishment in China.

Minor Departments.—Increased charge for cost of the Census.

Superannuation, &c.—Receipts less, owing to exhaustion of balances of Military Funds.

Miscellaneous. Exceptional credits consequent on the Nizamut Stipend Fund having been wound up: and from sale of Land adjoining India Office.

Famine.—Only actual cost of relief entered in 1880-81.

Interest.—Increase to a great extent nominal, owing to reduction of rate of interest on Productive Public Works from 4½ to 4 per cent.

Telegraph.—Decreased receipt and increased charge, owing to cessation of war, and necessity for replenishing material.

Marine.—New troop ship for Indian Marine.

Political.—Increased payments to Ameer of Afghanistan, and Governor of Kandahar, for the new Residency in Mysore, and for Durbar presents.

Minor Departments. Increase for Census charges.

Stationery and Printing. —Increased charge for Census work, and to replenish stocks reduced in 1879-80.

Famine Insurance.—£. 1,500,000 provided for Famine Relief, Protective Works, and the Reduction of Debt.

Interest.—The receipt in 1881-82 included 155,300*l.* for premium on 4 per cent. Loan.

Telegraph. Large capital expenditure.

Mint.—Large coinage of silver.

Superannuation, &c.—Increased charge consequent on the reduction in the Customs Establishments on the abolition of Import Duties.

Famine Relief and Insurance.—*Protective Works, Railways.*—Short outlay owing to the transfer of the Southern Mahratta Railway to a private company.

Reduction of Debt.—The reduction of expenditure on Protective Works set free a larger sum for the reduction of debt.

Marine.—New troop ship for Indian Marine, and payment of arrears for Her Majesty's Ships employed in the Indian Seas.

Telegraph.—New lines to be constructed.

Law and Justice.—Increased gaol charges.

Famine Relief and Insurance.—Increased by a grant of 250,000*l.* to the North West Provinces, from Provincial Funds, for the Jhansi-Manikpore Line.

STATEMENT SHOWING THE NET REVENUE AND EXPENDITURE OF INDIA,

EXPENDITURE.	1873-74.		1874-75.		1875-76.		1876-77.		1877-78.		1878-79.	
	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.	Gross.	Net.
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
State Railways (Capital Account) -	-	32,766	- -	105,193	- -	66,279	- -	27,287	- -	71,394	- -	220,850
State Railways (Working and Maintenance) - Gross -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
State Railways (Working and Maintenance) - Receipts	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Subsidised Railways - Gross -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Subsidised Railways - Receipts	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Southern Mahratta Railway - -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Frontier Railways - - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Irrigation and Navigation - Gross -	595,206	420,622	663,034	516,543	775,795	612,700	615,152	437,883	757,759	591,655	630,919	462,300
Irrigation and Navigation - Receipts	165,674		146,491		163,095		177,269		166,104		168,619	
Military Works - - Gross -	1,122,060	1,105,657	1,185,926	1,161,251	1,317,738	1,321,260	1,202,322	1,163,071	1,153,929	1,114,692	1,190,528	1,150,074
Military Works - - Receipts	17,403		16,675		16,578		39,251		39,237		39,554	
Civil Buildings, Roads and Services - - - Gross -	3,870,310	3,303,471	3,497,766	2,987,243	3,345,757	2,840,329	3,347,528	2,934,822	3,083,883	2,369,093	3,129,204	2,597,682
Civil Buildings, Roads and Services - - - Receipts	566,839		510,523		505,428		512,706		714,790		531,522	
TOTAL - - - £.	-	4,871,516	- -	4,778,230	- -	4,840,568	- -	4,463,063	- -	4,146,834	- -	4,431,806
ARMY SERVICES:												
Army - - - - - Gross -	15,228,429	14,218,378	15,375,159	14,386,333	15,308,460	14,262,848	15,792,112	14,866,639	16,639,761	15,769,780	17,092,488	16,117,707
Army - - - - - Refunds	988		12		- -		- -		- -		- -	
Army - - - - - Receipts	1,011,079		988,838		1,045,612		925,473		869,981		974,781	
Army, Military Operations in Afghanistan - - Gross -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Army, Military Operations in Afghanistan - - Receipts	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Army, Military Operations in Egypt - - - Gross -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Army, Military Operations in Egypt - - - Receipts	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL - - - £.	-	14,218,378	- -	14,386,333	- -	14,262,848	- -	14,866,639	- -	15,769,780	- -	16,117,707
Exchange on Transactions with London	-	879,411	- -	785,820	- -	1,355,861	- -	2,059,311	- -	1,554,922	- -	3,225,831
	-	39,901,420	- -	37,899,542	- -	37,480,348	- -	39,839,302	- -	42,874,098	- -	40,365,082
Add,—Provincial and Local Surpluses	8,196	46,836	89,359	—167,024	10,065	—434,681	238,962	—127,060	393,458	367,802	716,378	715,405
Deduct,—Provincial and Local Deficits	38,532		256,383		444,746		364,022		25,656		973	
TOTAL NET EXPENDITURE - £.	-	39,436,084	- -	37,788,518	- -	37,045,667	- -	39,714,242	- -	43,241,900	- -	41,080,487
SURPLUS - - -	-	- -	- -	319,197	- -	1,668,945	- -	- -	- -	- -	- -	2,034,246
				38,057,715		38,714,612						43,114,733
GROSS EXPENDITURE - - £.	-	58,220,038	- -	57,691,951	- -	57,242,809	- -	60,767,648	- -	65,416,738	- -	63,031,070
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):												
State Railways - - - - -	-	2,354,625	- -	3,014,180	- -	3,165,184	- -	2,865,861	- -	3,084,068	- -	3,327,888
East Indian Railway - - -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Irrigation and Navigation - -	-	1,198,682	- -	1,235,391	- -	1,105,445	- -	943,423	- -	806,084	- -	794,654
Madras Irrigation and Canal Company's Undertakings.	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Miscellaneous Public Improvements -	-	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	259,356
TOTAL - - - £.	-	3,553,307	- -	4,249,571	- -	4,270,629	- -	3,809,284	- -	4,791,052	- -	4,381,898

Public Works, Ordinary. Furlough allowances of military and uncovenanted officers in Public Works Department, included carried forward.

Army. Large credits for [illegible] and stores supplied during famine.

Army. Large supply of stores.

Army.—Increased charge for commissariat supplies, allowances to native troops and non-commissioned officers of British troops, improved pay to British medical officers, and large supply of stores.

Army.—Charge increased by famine, additional allowances granted in 1876-77, cost of transport, and establishments at Kohat and Quetta, in Commissariat Establishments, supplies, and services, clothing and barracks, and increased payments to Imperial Government for effective and non-effective charges, including arrears.

State Railways, Ordinary. Includes portion of capital cost of Mathura-Hatras and Ghazipore, Bilarnagar Local Lines, besides expenditure upon Surveys and Indian Salt Lines.

1879-80. Gross.	1879-80. Net.	1880-81. Gross.	1880-81. Net.	1881-82. Gross.	1881-82. Net.	1882-83. Gross.	1882-83. Net.	Revised Estimate, 1883-84. Gross.	Revised Estimate, 1883-84. Net.	Budget Estimate, 1884-85. Gross.	Budget Estimate, 1884-85. Net.	EXPENDITURE.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
- -	471,410	- -	77,003	- -	247,673	- -	467,776	- -	—374,600	- -	166,700	EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE. State Railways (Capital Account).
- -	- -	- -	- -	- -	- -	150,122	11,330	170,900	—4,000	176,700	—19,400	State Railways (Working and Maintenance).
- -	- -	- -	- -	- -	- -	*138,792*		*174,900*		*196,100*		
- -	- -	- -	- -	17,527	15,237	39,663	35,983	100,300	97,600	- -	88,400	Subsidised Railways.
- -	- -	- -	- -	*2,290*		*3,680*		*2,700*				
- -	- -	- -	- -	- -	- -	- -	32,950	- -	86,000	- -	89,500	Southern Mahratta Railway.
- -	1,334,350	- -	2,293,615	- -	224,682	- -	259,500	- -	—22,500	- -	—73,000	Frontier Railways.
668,907	475,840	709,163	511,195	789,933	658,694	901,115	762,058	797,000	654,400	752,400	611,700	Irrigation and Navigation.
193,067		*197,908*		*134,239*		*139,057*		*142,600*		*140,700*		
966,297	928,042	969,168	932,441	1,070,546	1,020,248	964,307	920,001	1,036,500	999,800	923,000	885,300	Military Works.
38,255		*36,727*		*50,298*		*44,306*		*36,700*		*37,700*		
2,930,202	2,465,391	3,348,554	2,837,068	4,043,170	3,490,198	4,350,314	3,845,567	5,047,800	4,578,500	3,965,300	3,422,100	Civil Buildings, Roads and Services.
464,811		*510,586*		*543,972*		*504,747*		*469,300*		*543,200*		
- -	5,675,033	- -	6,652,222	- -	5,665,732	- -	6,335,165	- -	6,015,200	- -	5,171,300	- - - TOTAL.
16,896,239	15,866,756	16,718,006	15,703,879	17,216,215	16,054,508	16,138,428	15,130,948	17,076,400	16,159,300	16,098,600	15,237,400	ARMY SERVICES: Army.
- -		- -		- -		- -		- -		- -		
1,029,483		*924,127*		*1,161,707*		*1,007,480*		*917,100*		*861,200*		
4,816,623	4,766,124	11,368,489	8,070,882	1,644,927	—1,914,541	- -	17,869	- -	- -	- -	- -	Army, Military Operations in Afghanistan.
50,499		*3,297,607*		*2,659,768*								
- -	- -	- -	- -	- -	- -	1,283,053	699,250	50,200	48,900	- -	- -	Army, Military Operations in Egypt.
- -	- -	- -	- -	- -	- -	*584,709*		*1,300*				
- -	20,632,880	- -	23,864,761	- -	15,030,667	- -	15,848,067	- -	16,208,200	- -	15,237,400	- - - TOTAL.
- -	2,926,403	- -	2,716,803	- -	3,556,700	- -	3,081,433	- -	3,860,000	- -	3,538,100	Exchange on Transactions with London.
- -	45,508,326	- -	48,525,024	- -	42,464,889	- -	43,454,989	- -	44,646,300	- -	42,070,900	
633,077	613,209	336,686	297,961	1,521,019	1,519,792	112,171	—1,202,626	61,900	—1,106,200	120,100	—514,500	*Add*,—Provincial and Local Surpluses.
—19,778		*—38,725*		*—1,227*		*—1,314,797*		*—1,168,100*		*—634,600*		*Deduct*,—*Provincial and Local Deficits.*
- -	46,121,625	- -	48,822,985	- -	43,984,681	- -	42,252,363	- -	43,540,100	- -	42,456,400	TOTAL NET EXPENDITURE.
- -	- -	- -	- -	- -	2,582,727	- -	706,033	- -	271,400	- -	319,300	- - - - SURPLUS.
					46,567,408		42,958,996		43,811,500		42,775,700	
- -	69,555,795	- -	77,679,128	- -	72,561,874	- -	69,418,598	- -	70,208,500	- -	70,241,100	GROSS EXPENDITURE.
												EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT).
- -	2,680,493	- -	2,553,620	- -	1,635,151	- -	1,647,252	- -	3,069,800	- -	3,275,600	State Railways.
- -	9,730,862	- -	418,435	- -	1,041,562	- -	628,530	- -	742,000	- -	540,000	East Indian Railway.
- -	598,837	- -	614,450	- -	565,804	- -	561,726	- -	740,300	- -	948,800	Irrigation and Navigation.
- -	- -	- -	- -	- -	- -	- -	1,762,582	- -	12,800	- -	- -	Madras Irrigation and Canal Company's Undertakings.
- -	85,000	- -	70,000	- -	68,906	- -	49,808	- -	—533,100	- -	- -	Miscellaneous Public Improvements.
- -	13,095,192	- -	3,656,505	- -	3,311,423	- -	4,649,898	- -	4,031,800	- -	4,764,400	- - - TOTAL.

Productive Public Works, Capital Expenditure.—East Indian Railway.—Includes debt incurred for purchase of East Indian Railway, viz.: India, 10,675 *l.*; England, 9,565,939 *l.*

Public Works, Ordinary, Civil Buildings, Roads, &c.—Increased Provincial and local expenditure, and on Madras Harbour Works.

Railways.—Decrease nominal, owing to all outlay on the Punjab Northern Railway south of Pindi being transferred to Productive Public Works.

Army, Military Operations in Afghanistan.—Receipts include 2,695,000 *l.* English contribution for war. The charges include all issues, not merely audited payments, as in previous year.

Productive Public Works, Capital Expenditure.—In addition to the sum shown above, amounting to 3,238,070 *l.*, as expended in the year, a sum of 5,640,728 *l.*, net outlay incurred in previous years from Ordinary Funds, was transferred to this head in the Account for 1880-81.

Public Works, Ordinary.—Subsidised Railways.—Due to interest on advances, and to purchase of land for the Bengal Central Railway Company.

Irrigation and Navigation.—Increased Expenditure from Provincial and Local Funds.

Civil Buildings, Roads, and Services.—Increased Expenditure from Provincial and Local Funds, and on Imperial Buildings in Calcutta, Simla, &c.

Army.—Increased charges and receipts due to transactions connected with the War, which it was found impossible to separate from ordinary Army transactions.

Exchange.—The drawings were unusually large.

Provincial and Local Surpluses and Deficits.—Payment was made to the Provincial Governments of 670,000 *l.* for their Afghan War Contributions in 1879-80 and 1880-81, and of 360,000 *l.* in connection with the renewal of the quinquennial contracts.

Productive Public Works, Capital Expenditure.—*East Indian Railway.*—Includes 586,300 *l.* for Debt incurred for discharge of portion of the East Indian Railway Annuity.

Public Works, Ordinary.—State Railways, Capital Account.—Increased expenditure on the Diamond Harbour Railway, Cawnpore-Furrukhabad Extension and Jumna Bridge.

State Railways, Working and Maintenance.—For the most part previously included under Productive Public Works.

Civil Buildings, Roads, &c. Increased expenditure from Provincial and Local Funds for public offices at Simla, and for the Uru Salt Works in Bombay.

Army.—In 1881-82 there were heavy war charges under Commissariat, and in 1882-83 a saving in Regimental Pay, owing to reductions in the Native Army.

Provincial and Local Surpluses and Deficits.—The Provincial Governments having large balances spent not only the income of the year, but part of the accumulations of previous years.

Productive Public Works, Capital Expenditure.—*East Indian Railway.*—Includes 480,333 *l.* for debt incurred for discharge of portion of the East Indian Railway Annuity.

Public Works, Ordinary.—State Railways, Capital Account. Decrease due to transfer to Productive Public Works of the outlay on certain Provincial Railways.

Civil Buildings, Roads, and Services.—Increase mainly caused by the outlay on the Madras Harbour being transferred to this head from Productive Public Works.

Army.—Arrears amounting to 1,000,000 *l.* for non-effective charges for British Troops paid to Her Majesty's Government.

Exchange.—Increased drawings.

Productive Public Works, Capital Expenditure.—*State Railways.*—Increase due to the transfer of actual and estimated outlay on various works from Ordinary Public Works.

East Indian Railway.—Includes 504,000 *l.* for debt incurred for discharge of East Indian Railway Annuity.

Miscellaneous Public Improvements. Outlay on Madras Harbour transferred to Ordinary Expenditure.

Public Works, Ordinary. Frontier Railways. Credit for store balances transferred to Productive Public Works.

Civil Buildings, Roads, and Services.—Diminished expenditure from Provincial balances.

Exchange.—Estimated reduction of drawings.

Productive Public Works, Capital Expenditure.—The increase for State Railways, and for Irrigation and Navigation, includes savings of previous years, and also a special contribution for Railways of 132,300 *l.* from Provincial Revenues, by the Government of the North Western Provinces.

India Office, 23 June 1884.

Henry Waterfield, Financial Secretary.

EAST INDIA (NET REVENUE AND EXPENDITURE).

STATEMENT showing the NET REVENUE and EXPENDITURE of INDIA, from the Year 1873 74 to 1882–83, and as Estimated for 1883-84 and 1884–85.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed,*
27 *June* 1884.

[*Price* 1½ *d.*]

H. 23. 7. 84.

EAST INDIA (PUBLIC WORKS EXPENDITURE).

RETURN to an Address of the Honourable The House of Commons, dated 5 May 1884;—*for*,

"RETURN of the TOTAL NET EXPENDITURE upon all Sorts of PUBLIC WORKS in *India*, from 1875–76 to 1884–85."

India Office,
22 May 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed*,
23 *May* 1884.

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192.

RETURN of the TOTAL NET EXPENDITURE upon all

YEARS.	Protective Public Works.	Other Public Works (Ordinary) of all Kinds.*	Productive Public Works (other than Capital Outlay), exclusive of Guaranteed Companies.			Total Net Charge upon Revenue of the Year.*	Productive Public Works, Capital Expenditure (including from 1st January 1880. East Indian Railway).
			Irrigation and Navigation.†	State Railways.	Purchased Railways.		
	£.	£.	£.	£.	£.	£.	£.
1875–76 - -	- -	4,840,568	247,29‹	310,695	- -	5,398,560	4,270,629
1876–77 - -	- -	4,463,063	305,351	436,058	- -	5,204,472	3,809,284
1877–78 - -	- -	4,146,834	113,683	509,682	- -	4,770,199	4,791,052
1878–79 - -	- -	4,431,806	135,658†	677,057	- -	5,244,521	4,381,898
1879–80 - -	- -	4,340,683*	—362,424†	715,203	—914,757	3,778,705	3,518,578(a)
1880–81 - -	- -	4,358,607*	—231,149†	543,283	—1,256,937	3,413,804	3,656,505(a)
1881–82 - -	750,000	5,441,050*	—157,046†	290,295	—1,389,859	4,934,440	2,725,123(a)
1882–83 - -	134,342‡	6,075,665*	—93,612†	114,551	—828,492	5,402,454	2,391,769(a)
1883–84 - - (Revised Estimate).	916,900‡	6,037,700§*	—122,600	—75,000	—1,278,600	5,478,100	¶3,515,000(a)
1884–85 - - (Budget Estimate).	1,448,700 ‖	5,244,300*	—9,100	—225,000	—1,011,500	5,447,400	**3,740,700(a)

* Exclusive of the amount included in the Accounts and Estimates for Frontier Railways, viz. :

	£
In 1879–80 - - - - - - - - - -	1,334,350
1880–81 - - - - - - - - - -	2,293,615
1881–82 - - - - - - - - - -	224,682
1882–83 - - - - - - - - - -	259,500
Revised Estimate, 1883–84 - - - - - - -	—22,500
Budget Estimate, 1884–85 - - - - - - -	—73,000
£.	4,016,647

† Including interest on the portion of capital outlay on Madras Harbour Works charged to the Productive Public Works Account.

India Office, 22 May 1884.

Sorts of PUBLIC WORKS in *India*, from 1875–76 to 1884–85.

REMARKS.
Interest on capital outlay on Productive Public Works was charged at 4 per cent. from 1875–76 to 1877–78; at 4½ per cent. from 1878–79 to 1880–81; and at 4 per cent. from 1881–82 inclusive.
Portion of Land Revenue due to Irrigation in Northern India and Bombay first credited to Productive Public Works in 1877–78; and in Madras in 1879–80.

(*a*) These amounts are exclusive of the following sums of a special character :—

Debt Incurred			Outlay from Ordinary Funds, incurred in previous Years, on		Purchase of the Madras Irrigation and Canal Company's Works.
In Purchase of the East Indian Railway.	For Discharge of a Portion of the East Indian Railway Annuity.	For Purchase of the Eastern Bengal Railway.	Irrigation Works.	State Railways.	
£.	£.	£.	£.	£.	£.
9,576,614	—	—	—	—	—
- - -	- - -	- - -	4,792,017	848,711	—
- - -	586,300	- - -	619,084	21,524	—
- - -	480,333	- - -	- - -	15,214	1,762,582
- - -	504,000	- - -	- - -	- - -	12,800
- - -	- - -	1,023,700	—	—	—

‡ The short outlay in 1882–83 was owing to the transfer of the Southern Mahratta Railway to a private company. It was proposed to spend 369,800 *l.* on this line during the year, instead of which the company had to refund to the Government about 270,000 *l.* for passed outlay on the railway. The amount thus set free was re-allotted for outlay during 1883–84, in addition to the fixed allotment of 750,000 *l.*

§ Includes 533,100 *l.* on account of the Madras Harbour Works, charged in former years as capital outlay on Productive Public Works, and transferred in 1883–84 to Ordinary Works.

|| Includes the unexpended portion of the Grant for 1883–84, and a special addition of 250,000 *l.* made by the Government of the North West Provinces for the railway from Jhansi to Manikpur.

¶ The total outlay estimated in 1883–84 on railways and irrigation works exceeds this sum by 533,100 *l.*, being the amount charged in this column in previous years in respect of the Madras Harbour Works, and transferred in 1883–84 to Ordinary Works.

** Including 540,000 *l.* for the East Indian Railway, and 100,000 *l.* for the Eastern Bengal Railway.

Henry Waterfield, Financial Secretary.

EAST INDIA (PUBLIC WORKS EXPENDITURE).

RETURN of the Total Net Expenditure upon all Sorts of Public Works in *India*, from 1875–76 to 1884–85.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed,*
23 *May* 1884.

[*Price* ½ *d.*]

H.—11. 6. 84.

EAST INDIA (ACCOUNTS).

"STATEMENT showing the Principal FIGURES in the EAST INDIA ACCOUNTS for 1881–82 and 1882–83, and ESTIMATES for 1883–84 and 1884–85, with Explanations."

India Office,
3 July 1884.

J. K. CROSS,
Under Secretary of State for India.

(PRESENTED BY HER MAJESTY'S COMMAND.)

Ordered, by The House of Commons, *to be Printed,*
7 *July* 1884.

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STATEMENT showing the Principal FIGURES in the INDIAN ACCOUNTS for 1881-82 and 1882-83, and Estimates for 1883-84 and 1884-85, with Explanations.

REVENUE AND EXPENDITURE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
	£.	£.	£.	£.	
Revenue - - - -	75,145,000*	70,125,000	70,568,000	70,560,000	The result of 1882-83 is worse than 1881-82, by 1,876,000 *l.* The estimated result of 1883-84 is worse than 1882-83, by 339,000 *l.* The estimated result of 1884-85 is worse than 1883-84, by 49,000 *l.*
Expenditure charged on the Revenue of the Year.	72,562,000*	69,418,000	70,200,000	70,241,000	
Surplus - - - -	2,583,000	707,000	368,000	319,000	
Actual Expenditure during the Year.	71,042,000*	70,621,000	71,306,000	70,756,000	
Portion thereof spent by Provincial Governments from their Balances.	- -	1,203,000	1,106,000	515,000	In 1882-83 and 1883-84, the Provincial Governments spent, in addition to the income of the year, considerable sums which had accumulated in their balances from the unspent income of former years.
Allotments to Provincial Governments unspent by them.	1,520,000	- -	- -	- -	
	72,562,000*	69,418,000	70,200,000	70,241,000	

Financial Position, apart from the Receipts and Disbursements entered under Military Operations in Afghanistan and Egypt.

Revenue - - - -	72,485,000*	69,541,000	70,567,000	70,560,000
Expenditure charged on the Revenue of the Year.	70,917,000*	68,117,000	70,149,000	70,241,000
Surplus - - - -	1,568,000	1,424,000	418,000	319,000

* The figures for 1881-82 differ from those contained in Return 268 of 1883, by 1,449,000 *l.* under both Revenue and Expenditure, owing to the earnings of the East Indian Railway being shown in gross, with the working expenses, instead of the net traffic receipts alone being entered.

STATEMENT showing the Principal Figures in the Indian Accounts for 1881-82 and 1882-83,

REVENUE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
	£.	£.	£.	£.	
PRINCIPAL HEADS OF REVENUE:					
Land Revenue - - -	21,948,000	21,876,000	21,870,000	21,888,000	The receipts of 1881–82 were increased by the collection of arrears of revenue due in 1880–81.
Opium - - - - -	9,862,000	9,500,000	9,483,000	8,594,000	The number of chests sold in Calcutta was reduced in 1883–84 from 56,400 to 54,400, and in April 1884, it was further reduced to 3,800 chests a month. The average price per chest was about 1,324 rupees in 1881–82, 1,222 rupees in 1882–83, and 1,251 rupees in 1883–84, and is estimated at 1,250 rupees in 1884–85. The number of chests of Malwa opium paying duty was 31,196 in 1881–82, 56,327 in 1882–83, and about 38,800 in 1883–84, and is estimated at about 41,000 in 1884–85. The duty was reduced from 700 rupees to 650 rupees in June 1882.

and Estimates for 1883-84 and 1884-85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
INTEREST:	£.	£.	£.	£.	
Interest on Ordinary Debt (excluding that charged to Productive Public Works).	4,024,000	3,997,000	3,807,000	3,687,000	The reduction in 1882–83 was due to the discharge of East India Bonds in the previous year; but in 1882–83 interest was paid on temporary loans in England to the extent of 52,000 *l.* more than in 1883–84. In 1884–85 there is an estimated saving of 49,000 *l.* through the discharge of debentures, and the renewal of others at a lower rate of interest, against which must be placed an increase of 17,000 *l.* for temporary loans for which provision has been made. The greater part of the reduction shown in 1883–84 and 1884–85, arises from the capital outlay on Productive Works, the amount of debt equivalent to which is charged to those works, being in excess of the net amount of debt incurred during the year.
Interest on other Obligations	534,000	471,000	442,000	475,000	In 1881–82 a change of system was adopted in regard to Presidency Savings Bank deposits, by charging the interest on the 31st of March instead of the 1st of April, which brought into the accounts of 1881–82 a payment for two years, causing an excess of 86,000 *l.* The reduction in 1883–84 is due to the cessation of the payment of about 30,000 *l.* to the Bombay Civil Provident Fund, the assets and liabilities having been transferred to the Government. The increase in 1884–85 is for interest on Savings Bank Deposits, the additional amount of which is estimated at 426,000 *l.* in 1883–84, and 525,000 *l.* in 1884–85.
TOTAL - - - £.	4,558,000	4,468,000	4,249,000	4,162,000	
DIRECT DEMANDS ON THE REVENUE:					
Refunds and Drawbacks -	272,000	317,000	374,000	220,000	In 1882–83 and 1883–84, special refunds of land revenue were made in the Deccan and Southern Mahratta Country.
Assignments and Compensations.	1,195,000	1,195,000	1,256,000	1,240,000	In 1883–84 certain arrears were paid for compensation to Native States in respect of the Salt Duties, and there were payments to the Khan of Khelat and others for the surrender of dues in the Bolan Pass.
CHARGES IN RESPECT OF COLLECTION:					
Land Revenue - - -	3,004,000	3,043,000	3,242,000	3,341,000	The increase in 1883–84 was mainly due to the measures adopted in 1882–83 for the improvement of the pay of the Subordinate Native Service, the assumption by Government of the duty of paying the village accountants (patwaris) in Oudh, and a large addition to the number of revenue officers (kanungos) in the North West Provinces and Oudh. In 1884–85 the estimated increase arises from provision for enhanced settlement and survey charges in many of the Provinces.
Opium - - - - -	2,057,000	2,283,000	1,864,000	2,353,000	The crop of 1882 was large, and that of 1883 very short. The crop of 1884 is expected to be unusually large.

STATEMENT showing the Principal Figures in the Indian Accounts for 1881–82 and 1882–83,

REVENUE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
PRINCIPAL HEADS OF REVENUE—*continued.*	£.	£.	£.	£.	
Salt	7,376,000	6,178,000	6,267,000	6,329,000	In March 1882 the duty on salt was reduced from *Rs.* 2. 14. in Bengal, and *Rs.* 2. 8. in other parts of India, to 2 rupees a maund throughout India (except in British Burma, where it is only 3 annas a maund, and the Trans-Indus districts, where also it is almost nominal). The net loss by the reduction was estimated at 1,400,000 *l.*
Stamps	3,381,000	3,380,000	3,495,000	3,533,000	There is a steady general increase.
Excise	3,427,000	3,609,000	3,775,000	3,797,000	The increase is due to greater prosperity and to improved administration.
Provincial Rates	2,896,000	2,683,000	2,735,000	2,740,000	In March 1882 the tax levied in the North West Provinces for the payment of patwaris and kanungos (village accountants and revenue officers) was remitted at an estimated loss of 241,000 *l.*, in addition to the increase of charges shown under Land Revenue. The improvement in 1883–84 occurs chiefly in Bengal.
Customs	2,361,000	1,296,000	1,246,000	1,290,000	At the close of 1881–2 the duty was removed on all imports except liquors, arms and ammunition, opium, and salt (on which the duty is credited under salt). The net loss was estimated at 1,184,000 *l.*, after allowing for a reduction of refunds. The reduction in 1883–84 is due to dull trade in British Burma, both in imports and exports.
Assessed Taxes	537,000	518,000	517,000	518,000	
Forest	874,000	938,000	1,011,000	1,053,000	The increase is chiefly in Bombay.
Registration	285,000	286,000	262,000	266,000	The reduction in 1883–84 is due to the transfer of the Revenue and Judicial Record Funds to the heads of Land Revenue and Law and Justice.
Tributes from Native States	707,000	690,000	721,000	696,000	Certain arrears were received in 1883-4.
TOTAL	53,654,000	50,954,000	51,382,000	50,704,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	950,000	978,000	1,012,000	1,059,000	The revenue is steadily increasing, as well as the expenditure.
Telegraph	469,000	545,000	525,000	574,000	The reduction in 1883–84 is due to the diminished value of State messages, arising from the application to them of the deferred rate introduced with the new tariff in January 1883, but the receipts from the Indo-European Telegraph were increased. In 1884–5 certain arrears are expected from the South Indian Railway, as well as receipts from railways and guarantors for extensions; and a development of the revenue from messages is anticipated in India.
Mint	71,000	186,000	86,000	102,000	There was a large coinage of silver in 1882–83.
TOTAL £.	1,490,000	1,709,000	1,623,000	1,735,000	

and Estimates for 1883-84 and 1884 85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
DIRECT DEMANDS ON THE REVENUE—*cont'.*	£.	£.	£.	£.	
CHARGES IN RESPECT OF COLLECTION—*contd.*					
Salt	486,000	449,000	479,000	522,000	In 1882-3 the depôt system was abandoned, both receipts and expenses being thereby reduced to the extent of 59,000 *l.* The increase in the two later years is due to the re-organisation of the establishment in Madras, and to additional charges in Bombay.
Stamps	111,000	123,000	111,000	130,000	The reduction in 1883-84 is due to smaller supplies of stamps from England.
Excise	97,000	94,000	93,000	99,000	The increase in 1884-85 is due mainly to the appointment of a Commissioner of Stamps, Excise, and Registration, in British Burma, and to a revision of establishments in Bombay.
Provincial Rates	53,000	53,000	53,000	53,000	
Customs	195,000	155,000	138,000	142,000	A considerable reduction of establishment resulted from the abolition of the duties in March 1882.
Assessed Taxes	13,000	13,000	14,000	14,000	
Forest	558,000	567,000	686,000	727,000	The increase occurs chiefly in connection with the increase of revenue in Bombay, and the re-organisation of the Department in Madras.
Registration	179,000	185,000	171,000	176,000	The reduction in 1883-4 is due to the transfer of the Revenue and Judicial Record Funds to the heads of Land Revenue and Law and Justice.
TOTAL £.	8,220,000	8,477,000	8,481,000	9,017,000	
POST OFFICE, TELEGRAPH, AND MINT.					
Post Office	1,148,000	1,194,000	1,227,000	1,247,000	The normal increase of expenditure is lessened in 1884-5 by a reduction of 27,500 *l.* in the subsidy to the British India Steam Navigation Company.
Telegraph	536,000	625,000	695,000	822,000	These figures include the following amounts of capital outlay: in 1881-82, 112,000 *l.*; in 1882-83, 155,000 *l.*; in 1883-84, 215,000 *l.*; in 1884-85, 304,000 *l.*, There is a great extension of new lines ordered, much of which is connected with the new railways.
Mint	88,000	89,000	82,000	89,000	
TOTAL £.	1,772,000	1,908,000	2,004,000	2,158,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1881–82 and 1882–83,

REVENUE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
CIVIL DEPARTMENTS:	£.	£.	£.	£.	
Law and Justice - - -	677,000	657,000	589,000	618,000	The reduction is due to smaller receipts from gaol manufactures, and from fines and forfeitures.
Police - - - - - -	248,000	228,000	311,000	309,000	In 1883–84 the contributions for municipal and cantonment police were brought into the accounts.
Marine - - - - - -	238,000	222,000	201,000	206,000	In 1881–82 the charges for pilotage on the Hooghly were reduced by 15 per cent.; and the port dues in Calcutta were made over to the Port Commissioners.
Education - - - - -	189,000	198,000	201,000	198,000	
Medical - - - - - -	40,000	56,000	50,000	48,000	
Scientific and other Minor Departments.	121,000	76,000	85,000	76,000	There were unusually large sales of cinchona bark in 1881–82.
TOTAL - - - £.	1,513,000	1,437,000	1,437,000	1,455,000	
MISCELLANEOUS:					
Interest - - - - - -	897,000	694,000	792,000	653,000	Premiums were realised of 155,000 *l.* on the issue of a rupee loan in 1881–82, and of 13,000 *l.* on the issue of debentures in England in 1882–83. In 1881–82 the interest realised by the investment of the cash balance in England was larger than usual. In 1883–84 is included 101,000 *l.* on account of arrears of interest from the Prince's Dock (the greater part of which, however, was merely a transfer in the books).
Superannuation - - -	356,000	305,000	301,000	294,000	In 1881–82 there was an exceptional receipt of 42,000 *l.* from Patiala, on account of officers employed on the Sirhind Canal.
Stationery and Printing -	58,000	58,000	53,000	53,000	
Miscellaneous - - -	396,000	321,000	271,000	256,000	In 1881–82 there were exceptional receipts of 70,000 *l.* from the sale of investments of local funds, chiefly in the Punjab. In 1882–83 there were some unusual contributions in British Burma and Bombay, but in Bengal there was a reduction owing to lapsed deposits being taken net.
TOTAL - - - £.	1,707,000	1,378,000	1,417,000	1,256,000	

and Estimates for 1883–84 and 1884–85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
CIVIL DEPARTMENTS:	£.	£.	£.	£.	
General Administration -	1,494,000	1,564,000	1,584,000	1,577,000	The charges in 1881–82, for the staff and household of the Governor General, and the tour expenses of the Government of India, were unusually low, and there was no Member of Council for Public Works during the greater part of the year. In 1882–83 the transfer to this head of the cost of making currency notes, and the additional cost of stock notes, caused an increase of about 28,000 *l.*
Law and Justice - - -	3,233,000	3,255,000	3,262,000	3,379,000	The increase in 1884–85 is due chiefly to gaol charges, and occurs in all provinces.
Police - - - - -	2,554,000	2,643,000	2,761,000	2,794,000	The increase is chiefly due to the assumption by the Government of the cost of the municipal and cantonment police in 1883–84, and also of that of the village police in Oudh.
Marine - - - -	623,000	490,000	632,000	518,000	The payments in 1881–82 include heavy expenditure in the dockyard, and about 42,000 *l.* for pensions and furlough allowances (subsequently transferred to other heads). In 1881–82, 1882–83, and 1883–84 are included the payments amounting to about 141,000*l.* for a new troopship "Clive," for use in the Indian seas; and in 1883–84 there is a charge of 50,000 *l.* for the purchase of a new steamer in India, and of 13,000 *l.* for the repair of the "Tenasserim." In 1883–84 is included 41,000 *l.* for payments deferred from previous years, on account of the contribution towards the cost of Her Majesty's ships in Indian seas.
Education - - - -	1,079,000	1,146,000	1,182,000	1,237,000	The increase, which occurs chiefly in Bengal and Bombay, arises principally under grants in aid and the extension of village schools.
Ecclesiastical - -	162,000	161,000	160,000	167,000	
Medical - - - -	683,000	693,000	713,000	730,000	The increase is due to larger provision for hospitals and dispensaries, chiefly in the North West Provinces, Madras, and Bombay.
Political - - - -	649,000	514,000	536,000	576,000	In 1881–82 there were large political subsidies, arising out of the Afghan War; in the later years the increase is mainly on account of the subsidy of the Ameer of Cabul, and allowances to the Khyber tribes.
Scientific and other Minor Departments.	561,000	482,000	457,000	448,000	The census cost 159,000 *l.* in 1881–82, and 29,000 *l.* in 1882–83.
TOTAL - - - £.	11,038,000	10,948,000	11,287,000	11,426,000	
MISCELLANEOUS:					
Territorial and Political Pensions.	682,000	686,000	745,000	707,000	In 1883–84 a special advance of 44,000 *l.* was made to Maharajah Duleep Singh.
Civil Furlough Allowances -	223,000	212,000	218,000	221,000	
Superannuation - - -	2,182,000	2,204,000	2,166,000	2,206,000	In 1881–82 there was a special refund of 84,000 *l.* to subscribers to the Bengal Medical Retiring Fund. In 1882–83 the increase is chiefly due to the pensions and gratuities granted to the Customs establishment, whose services were not required after the abolition of the import duties.
Stationery and Printing -	566,000	508,000	494,000	540,000	The high charge in 1881–82 was partly due to the Census, but arose chiefly from unusual demands from Bengal for stores. In 1884–85 the increase is in stores for Madras.
Miscellaneous - - -	391,000	281,000	320,000	300,000	The reduction in 1882–83 is chiefly due to a re-arrangement of the account relating to refund of lapsed deposits.
TOTAL - - - £.	4,044,000	3,891,000	3,943,000	3,974,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1881–82 and 1882–83,

REVENUE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
	£.	£.	£.	£.	
PRODUCTIVE WORKS:					
State Railways (Gross Earnings).	2,557,000	2,646,000	3,087,000	3.717,000	In 1882–83 there was an improvement of 101,000 *l.* on the Rajputana, 44,000 *l.* on the Nagpur Chhatisgarh, and 35,000 *l.* on the Northern Bengal Railway; but the removal of the frontier railways to the category of works not classed as productive reduced the receipts under this head by 106,000 *l.* In 1883–84 the improvement is chiefly due to anticipated increases of 207,000 *l.* on the Rajputana, 128,000 *l.* on the Indus Valley, and 44,000 *l.* on the Nagpur Chhatisgarh lines. In 1884-85 the purchase of the Eastern Bengal Railway brings an addition estimated at 430,000 *l.* to the gross earnings of these railways; and improvements are expected of 30,000 *l.* on the Rajputana, 35,000 *l.* on the Burma, 29,000 *l.* on the Northern Bengal, 35,000 *l.* on the Tirhoot, 42,000 *l.* on the Cawnpore-Achneyra, and 27,000 *l.* on the newly opened Amritsar-Pathankot lines; while a reduction of 40,000 *l.* is allowed for on the Indus Valley line.
East Indian Railway (Gross Earnings).	4,710,000	4,601,000	5,030,000	4,850,000	In 1881-82 the traffic was large, owing to a fair at Allahabad. In 1883–84 there was a large grain and seed traffic.

and Estimates for 1883–84 and 1884–85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
FAMINE RELIEF AND INSURANCE:	£.	£.	£.	£.	
Famine Relief - - -	35,000	22,000	10,000	- -	The expenditure was chiefly in adjustment of past accounts relating to the famine in Madras.
Protective Railways - -	615,000	—*129,000*	626,000	1,139,000	In 1881-82, 290,000 *l.* was spent on the Southern Mahratta Railway, and 162,000 *l.* on the Rewari-Firozpur Railway; the remaining expenditure being on Stores. In 1882-83, 183,000 *l.* was spent on the Rewari line, and some minor amounts on Surveys; but the transfer of the Southern Mahratta line to a company led to a large credit to Government on account of the passed outlay. In 1883–84 and 1884–85 the outlay is mainly on the Rewari-Firozpur, Jhansi-Manickpur, Bellary-Kistna, and Cuddapah-Nellore Railways. In 1884-85 the estimate of expenditure includes not only unspent grants of former years, but also a special contribution of 250,000 *l.* by the Government of the North West Provinces for the line from Jhansi to Manickpur.
Protective Irrigation Works -	135,000	263,000	291,000	310,000	Of the outlay of about 1,000,000 *l.* in the four years, 304,000 *l.* has been allotted to the Betwa Canal, 210,000 *l.* to the Nira Canal, 168,000 *l.* to the Swat River Canal, and 135,000 *l.* to the Mhaswad Tank; and the remainder to the Orissa Coast, Buckingham, and Gokak Canals, and the Rushikulya and minor projects.
Reduction of Debt - -	715,000	1,344,000	573,000	301,000	The amount placed at the disposal of the Commission for Reduction of Debt is the balance necessary to bring up the total to the fixed amount. Famine relief having required in the four years 67,000 *l.*, there remains 2,933,000 *l.* available for reduction of debt. In 1881–82 debt was paid off in India; in 1882–83 the grant was appropriated to the purchase of 4 per cent. debentures in London.
TOTAL - - - £.	1,500,000	1,500,000	1,500,000	1,750,000	The increase of 250,000 *l.* in 1884-85 is explained under Protective Railways.
PRODUCTIVE WORKS:					
State Railways (Working Expenses).	1,686,000	1,534,000	1,691,000	2,033,000	The reduction in 1882-83 was caused by the removal of the Punjab Northern Upper Section and Kandahar Railways from the productive class. In 1883-84 there is an estimated increase of 101,000 *l.* on the Rajputana, and 33,000 *l.* on the Indus Valley lines. In 1884–85 the inclusion of the Eastern Bengal Railway among State lines adds 200,000 *l.* to their working expenses. On the Cawnpore-Achneyra Railway there is an expected increase of 30,000*l.* through the opening of the Farrakhabad-Hathras Section and Jumna Bridge. In Burmah, 20,000 *l.* is allowed for the opening of the Rangoon and Sittang Valley Railway, and the expected improvement of traffic. An increase on the Tirhoot and Amritsar-Pathankot lines is also due to the opening of further sections.
East Indian Railway (Working Expenses).	1,648,000	2,069,000	2,046,000	2,053,000	The working expenses, and also the share of surplus profits payable to the company, were exceptionally low in 1881–82. Since that date there have been heavy renewals of permanent way, and outlay in the locomotive department.

STATEMENT showing the Principal Figures in the Indian Accounts for 1881-82 and 1882-83,

REVENUE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
PRODUCTIVE WORKS—*continued.*	£.	£.	£.	£.	
Guaranteed Railways (Net Traffic Receipts).	3,616,000	3,582,000	3,365,000	3,613,000	In 1881-82 the great traffic in wheat caused a very large increase of receipts on the Great Indian Peninsula and Bombay and Baroda Railways, and those on the Eastern Bengal line were also high, from an unusual amount of traffic in jute. In 1882-83 the Eastern Bengal, Madras, and Scinde, Punjab, and Delhi lines improved, but there were reductions on the Bombay and Baroda Railway owing to floods, on the Great Indian Peninsula line owing to renewals and heavy working expenses, and on the Oudh and Rohilkund line from a decrease of traffic. In 1883-84 the failure of the jute crop reduced the receipts of the Eastern Bengal Railway, and the Great Indian Peninsula line was adversely affected by slackness of export trade, and by floods, but the Bombay and Baroda, and Oudh and Rohilkund Railways show considerable improvement. The deficiency in that year arises from an exceptional transaction on the Scinde line. In 1884-85 the receipts of the Eastern Bengal Railway are included for only one quarter.
Irrigation and Navigation (Direct Receipts).	857,000	926,000	945,000	943,000	In 1882-83 the improvement occurred on the Ganges, Lower Ganges, and Eastern Jumna Canals. In 1883-84 it is chiefly on the Western Jumna Canal.
Portion of Land Revenue, due to Irrigation.	491,000	469,000	543,000	508,000	The reduction in 1882-83 occurred in Madras. In 1883-84 there was an exceptional receipt of 36,000 *l.* in the Punjab, on account of arrears of water advantage rate on well lands, now credited to the Bari Doab Canal.
TOTAL - - - £.	12,231,000	12,224,000	12,970,000	13,631,000	

and Estimates for 1883–84 and 1884–85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
PRODUCTIVE WORKS—*continued.*	£.	£.	£.	£.	
Guaranteed Railways (Surplus Profits, Land, and Supervision).	407,000	559,000	641,000	530,000	The moiety of surplus profits payable to the Companies appears as follows in the accounts and estimates:
Irrigation and Navigation (Working Expenses).	456,000	502,000	519,000	562,000	The increase is principally in the North West Provinces and Punjab Canals, and is caused by the opening of the Sirhind Canal, and general extension of irrigation. In 1882–83 the Madras Irrigation Company's undertaking became a State work.
CHARGES IN RESPECT OF CAPITAL.					
Interest on Debt:					
State Railways - - -	1,161,000	1,227,000	1,321,000	1,459,000	*See* below under Capital Expenditure on Productive Public Works. The rate of interest is 4 per cent.
East Indian Railway - -	434,000	487,000	503,000	531,000	The increase is partly due to advances on the Capital and Stores Accounts, on which 4½ per cent. is charged against the undertaking, and partly to the creation of 3½ per cent. stock in redemption of the annuity.
Irrigation and Navigation -	726,000	784,000	846,000	880,000	In 1882–83 there is included interest for a portion of the year, and after that date for the whole year, on about 179 lakhs paid for the Madras Irrigation Company's undertaking.
Miscellaneous Public Improvements.	18,000	20,000	- -	- -	The outlay on the Madras Harbour has been withdrawn from the Productive Works Account, and debited to Ordinary Revenues (it being intended to make the work over to a Port Trust).
Annuities in purchase of Guaranteed Railways.	1,240,000	1,217,000	1,203,000	1,255,000	The reduction in 1882–83 and 1883–84 is due to the redemption of portions of the East Indian Railway Annuity by the issue of 3½ per cent. Stock. In 1884–85 the purchase of the Eastern Bengal Railway adds 68,000 *l.*
Guaranteed Railways (Interest).	3,272,000	3,318,000	3,290,000	3,240,000	In 1882–83 is included an old arrear of 40,000 *l.* The reduction in 1884–85 is due to the purchase of the Eastern Bengal Railway.
Madras Irrigation Company (Interest).	50,000	25,000	- -	- -	The undertaking was purchased by the Government in 1882–83, in which year, consequently, only six months' interest had to be paid.
TOTAL - - - £.	11,098,000	11,742,000	12,060,000	12,543,000	

	1881–82.	1882–83.	1883–84.	1884–85.
	£.	£.	£.	£.
Eastern Bengal	58,000	76,000	116,000	40,000
Bombay and Baroda - -	86,000	84,000	110,000	140,000
Great Indian Peninsula - -	187,000	327,000	345,000	265,000
Scinde, Punjab, and Delhi -	2,000	—	—	—
£.	333,000	487,000	570,000	445,000

STATEMENT showing the Principal Figures in the Indian Accounts for 1881-82 and 1882-83,

REVENUE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:	£.	£.	£.	£.	
State Railways - - -	- -	139,000	175,000	196,000	This heading was opened in 1882-83, and comprises the frontier railways, the protective lines, and some minor works not classed as productive. The receipts were chiefly derived from the Punjab Northern (northern section) and Kandahar Railways in 1882-83, and also from the Rewari-Firozpur line in the later years.
Subsidized Railways - -	2,000	4,000	3,000	- -	This represents interest realized from investment of portions of the balance of the Bengal Central Railway in the Home Treasury.
Irrigation and Navigation -	131,000	139,000	142,000	141,000	
Military Works - - -	51,000	44,000	37,000	38,000	The receipts are derived from the rents of buildings and sale of old materials; in 1881-82 they were exceptionally large.
Civil Buildings, Roads and Services.	544,000	505,000	469,000	543,000	The receipts are mostly derived from rents, sale of stores, proceeds of workshops, tolls, and ferries. There was a reduction in Bengal and Madras in 1882-83, and in the North West Provinces in 1883-84; but in 1884-85 a considerable increase is estimated in Bengal and Madras.
TOTAL - - - £.	728,000	831,000	826,000	918,000	

and Estimates for 1883-84 and 1884-85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:	£.	£.	£.	£.	
State Railways (Capital Account).	248,000	468,000	—*375,000*	167,000	The expenditure in 1881-82 occurred chiefly on the Bhopal, Diamond Harbour, and Dinajpur Railways, and in 1882-83 on the same lines, the Cawnpore-Farrukhabad Extension, and the Jumna Bridge, at Muttra. In 1883–84 the outlay incurred on all these lines (except the Bhopal Railway) was transferred to the Productive Account. In 1884–85 40,000 *l.* is reserved for the Bhopal-Gwalior-Cawnpore line; and the principal other allotments are made for the Benares-Cuttack, Sultanpur-Bogra, Kokilamukh, and Assam Railways.
State Railways (Working and Maintenance).	- -	150,000	171,000	177,000	The expenses were chiefly incurred in working the frontier railways in 1882-83, and the Rewari-Firozpur line also in the later years.
Subsidized Railways - -	17,000	40,000	100,000	88,000	About three-fourths of the amount is for land taken up for the Bengal Central, Rohilkund and Kumaon, Bengal and North Western, and Tarakeswar Railways. The remainder is interest advanced to the first two companies.
Southern Mahratta Railway -	- -	33,000	86,000	90,000	Interest at 4 per cent. on the paid-up capital.
Frontier Railways - - -	225,000	260,000	—*22,000*	—*73,000*	In 1881-82 there was large expenditure on the Punjab line north of Rawal Pindi, but a considerable recovery on the Kandahar line. In 1882–83 the expenditure was mainly on the Punjab line. In 1883–84 and 1884–85 the credits are for stores transferred to Productive and Protective Works.
Irrigation and Navigation -	790,000	901,000	797,000	752,000	The increase in 1882-83 occurred chiefly in Madras and British Burma; in Bengal there was a reduction in each year, particularly in 1883–84; and in British Burma there was a reduction in 1883-84 and 1884–85.
Military Works - - -	1,071,000	964,000	1,037,000	923,000	An average sum of 1,000,000 *l.* a year is granted for the construction and repair of military works throughout India. In 1884-85 there is a deduction of 77,000 *l.*, on account of expenditure under the head of Civil Buildings, on the Army headquarters' offices at Simla.
Civil Buildings, Roads and Services.	4,043,000	4,350,000	5,045,000	3,965,000	In 1882-83 there was increased expenditure on the public offices at Simla, the Uru Salt Works, and on civil buildings in Madras, Bombay, and the Punjab. In 1883–84 a charge of 533,000 *l.* for outlay in past years on the Madras Harbour Works was transferred to this head from the Productive Account, and there was large outlay on offices at Simla and Calcutta, and on the Harnai Road, and considerable local expenditure in the North West Provinces and Madras, but a reduced outlay in Bengal. In 1884–85 the reduction occurs chiefly in Bengal, British Burma, and the North West Provinces, which have exhausted their surplus provincial balances; and in Bombay a special grant of 73,000 *l.* has been made for work on the Harnai Road.
TOTAL - - - £.	6,394,000	7,166,000	6,839,000	6,089,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1881-82 and 1882-83,

REVENUE.	Accounts, 1881-82.	Accounts, 1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.	REMARKS.
ARMY SERVICES:	£.	£.	£.	£.	
Army - - - - -	1,162,000	1,007,000	912,000	861,000	The larger receipts in 1881-82 were to a great exteut connected with the war: and both in that year and 1882-83 there were unusual sales of elephants and cattle, on the re-organization of the Transport Department. In 1883-84 there were some large recoveries in arrear on account of pensions of officers who had served in Hyderabad.
Military operations in Afghanistan.	2,660,000	- -	- -	- -	Of the contribution of 5,000,000*l.* made by the British Government, the portion which was brought to account in 1881-82 was 2,305,000*l.*
Military operations in Egypt	- -	585,000	1,000	- -	The British Government made a contribution of 500,000*l.* towards the cost of the Indian Contingent in 1882-83.
TOTAL - - - £.	3,822,000	1,592,000	913,000	861,000	
TOTAL REVENUE - - £.	75,145,000	70,125,000	70,568,000	70,560,000	

and Estimates for 1883–84 and 1884–85, with Explanations—*continued.*

EXPENDITURE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
ARMY SERVICES:	£.	£.	£.	£.	
Army - - - - -	17,216,000	16,138,000	17,033,000	16,099,000	The excess in 1881–82 occurred chiefly in the Commissariat, and is attributed to the war. In 1882–83 there was a saving in regimental pay, owing to reductions effected in the Native Army. In 1883–84 are included increased payments of 1,000,000 *l.* to the Treasury for non-effective charges due in former years, and of 100,000 *l.* for the current year; 70,000 *l.* for bounty to British soldiers for extending their service in India; 20,000 *l.* for the Akha Expedition; 40,000 *l.* in the Troop Service; and 46,000 *l.* in consequence of the determination to pay the British Troops at the rate of exchange fixed annually by the Treasury for the payment of troops in the Colonies. In 1884-85 the increase of pay to the British soldiers amounts to 184,000 *l.*, giving an excess of 138,000 *l.* in this respect over the revised estimate of 1883-84; and there are reductions of 74,000 *l.* on the Troop Service, and of 56,000 *l.* in the charge for stores. A considerable saving is anticipated from the amalgamation of the Ordnance Establishments in the three Presidencies.
Military operations in Afghanistan.	1,645,000	18,000	- -	- -	The greater portion of the expenditure in 1881–82 was for Commissariat charges: but 560,000 *l.* was for the Kandahar Railway. The amount in 1882-83 is for the adjustment of outstanding accounts.
Military operations in Egypt	- -	1,284,000	50,000	- -	The British Government contributed 500,000 *l.* (sterling) towards this amount.
TOTAL - - - £.	18,861,000	17,440,000	17,083,000	16,099,000	
EXCHANGE ON TRANSACTIONS WITH LONDON.	3,557,000	3,081,000	3,860,000	3,538,000	The amount derived from the sale of bills and telegraphic transfers is taken in the Accounts and Estimates, at 18,412,000 *l.* in 1881-82, at 19·895 *d.* 14,119,000 *l.* in 1882-83, at 19·522 *d.* (excluding 1,000,000 *l.* remitted for reduction of debt). 17,800,000 *l.* in 1883-84, at 19·625 *d.* 16,500,000 *l.* in 1884-85, at 19·500 *d.*
PROVINCIAL ADJUSTMENTS:					
Surpluses (net) - - -	1,520,000	- -	- -	- -	In 1881-82, as well as in the previous year, the Provincial Governments did not spend the full sum allotted to them, and the unspent portion was added to their balances. In the later years they have spent, or are estimated to spend, besides the whole of their annual allotments, large amounts from the savings of previous years.
Deficits (net) - - -	- -	*—1,203,000*	*—1,106,000*	*—515,000*	
TOTAL EXPENDITURE charged against the Revenue of the Year -	72,562,000	69,418,000	70,200,000	70,241,000	

STATEMENT showing the Principal Figures in the Indian Accounts for 1881–82 and 1882–83,

REVENUE.	Accounts, 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
	£.	£.	£.	£.	

India Office,
3 July 1884.

and Estimates for 1883–84 and 1884–85, with Explanations—*continued.*

EXPENDITURE.	Accounts. 1881–82.	Accounts, 1882–83.	Revised Estimate, 1883–84.	Budget Estimate, 1884–85.	REMARKS.
CAPITAL EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:	£.	£.	£.	£.	
State Railways - - -	1,635,000	1,647,000	3,135,000	3,275,000	In 1881–82 and 1882–83 the expenditure was incurred principally on the Rajputana-Malwa system, the Tirhoot Railway and its Extension, the Rangoon-Sittang line, the Nagpore-Chhatisgarh Railway, and the Indus Valley and Punjab Northern lines: and in the latter year on the line from Amritsar to Pathankot. In 1883-84 the chief outlay was on the Cawnpore-Achneyra and Rajputana systems, the Rangoon-Sittang, Amritsar-Pathankot, Indus Valley, and Punjab Northern Railways, the Calcutta and South Eastern Extension, and the Bareilly-Pilibhit, Dacca-Maimansinh, Northern Bengal, Muzaffarpur-Hajipur, and Behar-Assam lines. In 1884-85 the chief expenditure is estimated for the same lines as in 1883–84 (except the Calcutta and South Eastern Extension), while 1,024,000 *l.* is for the purchase of the Eastern Bengal Railway, and 100,000 *l.* for certain works connected with that undertaking.
East Indian Railway - -	1,041,000	628,000	748,000	540,000	These amounts include 586,000 *l.* in 1881–82, 480,000 *l.* in 1882–83, and 510,000 *l.* in 1883–84, which merely represent the exchange of the annuity or debenture stock for India 3½ per Cent. stock. The balance is expenditure chiefly in connection with the Hooghly Bridge.
Irrigation and Navigation -	566,000	562,000	738,000	949,000	In 1881–82 and 1882–83 the principal grants were for the Orissa, Son, Lower Ganges, Western Jumna, and Sirhind Canals. In 1883-84 the increased expenditure occurs chiefly in Bengal, the Punjab, and Madras; and in 1884–85 in the two latter provinces.
Madras Irrigation and Canal Company's Undertaking.	- -	1,763,000	13,000	- -	The work was purchased by the Government in July 1882, and is now called the Kurnool Canal.
Miscellaneous Public Improvements.	69,000	50,000	*—533,000*	- -	The outlay was on the Madras Harbour, which in 1883–84 was removed from the class of Productive Public Works, the cost incurred being charged under the head of Civil Buildings, Roads, and Services.
TOTAL - - - £.	3,311,000	4,650,000	4,101,000	4,764,000	

Henry Waterfield,
Financial Secretary.

EAST INDIA (ACCOUNTS).

STATEMENT showing the Principal FIGURES in the EAST INDIA ACCOUNTS for 1881-82 and 1882-83, and ESTIMATES for 1883-84 and 1884-85, with Explanations.

(Presented by Her Majesty's Command.)

Ordered, by The House of Commons, *to be Printed,*
7 *July* 1884.

[*Price* 2½ *d.*]

EAST INDIA (CHOLERA) MADRAS.

RETURN to an Address of the Honourable The House of Commons, dated 25 July 1884;—*for*,

"COPY of CORRESPONDENCE between the Secretary to the Government of India, Home Department (Sanitary), and the Chief Secretary to the Government of Madras, relative to a REPORT on CHOLERA by Deputy Surgeon General *Furnell*, M.D., Sanitary Commissioner of Madras."

India Office, 31 July 1884.

J. K. CROSS,
Under Secretary of State for India.

EXTRACT REPORT of the Sanitary Commissioner of Madras for the Year 1881.

CHOLERA.

THE immunity from cholera which characterised the southern part of the Presidency during 1880 was maintained for a contiderable portion of the year, There were some sporadic cases here and there, and it continued to linger somewhat in the northern districts of Ganjam and Vizagapatam, but the south during the first three-quarters of the year, as may be seen by a glance at Table VII., Appendix II., was remarkably free from the disease.

It was known to be prevalent in the adjoining part of the Presidency of Bombay, and, judging from past experience, it was expected to make its way down to Madras. In September 1881 the Surgeon General sounded a key-note of warning, calling upon all Zillah and Civil Surgeons to be prepared for its advent, and shortly afterwards the Government published in the Gazette a similar warning to all presidents of municipal and local fund boards from this office. The warnings were promptly acted on.

The following notes, which were furnished to Government in answer to an Order, dated 27th January 1882, No. 111, gives the substance of the information which reached the Sanitary Commissioner's office from time to time. Without committing myself to any theory about the manner of its propagation, I feel it better to place these notes on record; they may help at some future period, when the true method of the spread of cholera is worked out, to throw light on some hitherto obscure points of its etiology :—

NOTES on the CHOLERA INVASION of 1881 into the *Madras* Presidency.

"As foretold, cholera invaded Madras Presidency towards the close of 1881. It was gradually making its way down from the Deccan when a feast at Tirupati in North Arcot suddenly gave it an impetus, and sent it with its dispersing pilgrims into every collectorate of Southern India.

"During the early part of the year returns showed it to be rife in the Bombay Presidency, and that it was making its way down towards us. In August we have the first return from Raichore of a child in the house of the railway people, and on inquiry it was ascertained several cases had occurred amongst the inhabitants of that town, which is under the sovereignty of the Nizam.

"*Tirupati*, 2 *October*.—The next cases came from Tirupati in North Arcot, a town famous for its temple, situated on the same line of railway as Raichore. The cholera made its appearance here on 2nd October, and the first report told of five cases, three of which were fatal. In answer to an inquiry from the Sanitary Commissioner, the Collector reported as follows:—

> "'The festival, it seems, went off very well, but unfortunately at its close cholera suddenly broke out on the Tirupati Hill; first amongst the pilgrims who had come from the Central Provinces; then pilgrims of this Presidency were attacked, and

afterwards, as the latter were returning to their homes, they spread the disease in various parts of this district. Amongst the early cases were those of a person from Coimbatore, who died on the Tirupati Hill itself; one from Madura, who was attacked while in the railway train near Tirutani, and died at Arkonám; and of another who died at Panapak on the road from Tirupati to Chittur. One of the pilgrims also died of cholera at Palmanér on his way back to Mysore.'

"It spread from this gradually over the district of North Arcot, making its appearance in Vellore, 26th October, and Chittur, 20th October.

"*Madras*, 6 *October*.—The next place in point of time where the cholera showed itself was Madras, also on the direct line of railway communication with Raichore and Tirupati. Here a case occurred, 6th October, and, in answer to inquiries from this office, the Vice-President thus writes: 'The woman came from Tirupati and brought the seeds of the disease with her.'

"*South Arcot*, 8 *October*.—Next in point of time comes Puttoor in the Vriddachalam Taluk, where it shows itself on the 8th of October; two cases occurred which proved fatal. The deputy collector thus writes: 'It appears these were pilgrims to Tirupati, where they caught the contagion. On their return home, by the time they reached Villupuram, they became worse, and died after they reached their village.'

"*Kurnool*, 10 *October*.—We next hear of it at Kurnool on the 10th of October, 'a Mussulman merchant who came *viâ* Gooty' (a station on the North-West Line of rail), but there is no evidence to show this man had had any communication with Tirupati or its pilgrims.

"*Salem*, 11 *October*.—Salem was the place from which we next get returns, and where for some time the cholera raged with great virulence. The first person attacked was a young police constable who had been in the police for two months in Salem, and who had not been out of the place since his enlistment. He lived, however, in a chuttrum in the centre of Salem where travellers resort to, and, writes the Zillah surgeon:—'I think it probable that he may have been infected by some one returned from Tirupati, where cholera is reported to have prevailed, but no evidence of any returning pilgrims having stayed there can be obtained.' The collector also writes subsequently in his report to Government (G.O. No. 1561, dated 18th November 1881):—'It was afterwards ascertained that on 7th October a party of Malabar Brahmins returning from Tirupati feast alighted from the 7.25 p.m. train at Suramungalum and went to the Local Fund Chuttrum, near the station, where one of their number was found to have cholera. Some of his companions applied to the railway apothecary, who gave them medicine for the patient, but did not visit him. He got better' (this man subsequently died at Coimbatore), 'and the whole party proceeded on their journey by the 3.20 a.m. mail train the same night. A party of Salem weavers (Kaikalars) returned from Tirupati by the same 7.25 p.m. train, and having put up for the night at the chuttrum, went into Salem the next morning. I have not been able to trace these people, but I think it is as probable as not that the disease was introduced into the town of Salem by others. I have no doubt it came from Tirupati, and there were many returning from the feast at this time who may have brought it with them. It will be observed, however, that of the first six cases five were Mussulmans.'

"*Chingleput*, 12 *October*.—In the Chingleput Collectorate it made its appearance 12th October, having been, the collector reports, imported from Tirupati.

"*Bellary*, 14 *October*.—Bellary was visited 14th October by a very smart outbreak. It made its appearance in a part of the town called Millerpett, chiefly inhabited by Mussulmans and peons, and although inquiry on the part of the Revenue officials failed to connect the outbreak in any direct way with Tirupati, the collector remarks in his report: 'a large number of the people of this town had been to Tirupati, and it seems very probable that cholera was introduced thence although the channel cannot be traced.'

"*Trichinopoly*, 19 *October*.—From Trichinopoly we have the first case reported as occurring on 19th October. 'A cart-owner of that village* who had gone to Salem was attacked on his way home and died on reaching his village.'

"*Coimbatore*, 20 *October*.—The date of the first case in Coimbatore, 20th October, in a man returning from Tirupati to the Western Coast. It is believed to have been the person who, taken ill at Salem, was put into the train after treatment; but, becoming again very ill, was taken on to Coimbatore, where he had friends and where he died.

"*Madura*, 25 *October*.—Madura Collectorate had its first case in the town of Pulni, 25th October. In the report of this and subsequent cases it is said, 'they were pilgrims from Selanar attached to Calicut (Malabar District), and undoubtedly brought the cholera with them.'

"*Malabar*,

* Thottiyam

"*Malabar*, 2 *November*.—On the confines of Malabar, Pálghat, occurred one case, 2nd November. This man was a pilgrim from Pulni, in the Madura Collectorate.

"*Cuddapah*, 7 *November*.—In Cuddapah there occurred a case on 7th November, and the collector reports: 'The deceased, aged 40, a fireman, residing at Tirupati, came to Cuddapah Station at 8½ p.m. on the 5th instant: he died on the morning of the 7th.'

"*South Canara*, 12 *November*.—The most interesting account comes from Canara, and is a singular history of how far apparently this terrible scourge can be spread by pilgrims returning from an infected place. Sixty people set out on a pilgrimage from Karkal, in the Canarese country, for Tirupati, and remained there three days. On their return they split up into two parties, and returned *viâ* Bangalore and Seringapatam; at the latter place one of the companies became attacked by cholera, and a woman from the other company visited the sick person and administered remedies. She rejoined her company, however, which immediately set off in haste for Canara; whilst in the ghauts the woman who had acted the part of good Samaritan became a victim to cholera, and then it broke out amongst the rest, who became so alarmed that they scattered and fled, each one for himself, *sauve qui peut*, for their homes.

"*Tinnevelly*, 26 *November*.—Tinnevelly was attacked on the 26th November, and the collector, in his report to Government, dated 28th November 1881, says: 'I made an inquiry as to the origin of the outbreak in company with the Zillah surgeon, but without any result.'

"STATEMENT showing the Dates of the First Appearance of CHOLERA in the undermentioned District.

District.	Place First Attacked.	Date of First Case.	Traceable to Tirupati or not.
North Arcot	Chandragiri Taluk	2 October	
	Tirupati Town		
Madras	Madras Town	6 „	Traceable to Tirupati.
South Arcot	Vriddhachalam Taluk	8 „	
	Puttur		
Kurnool	Kurnool Town	10 „	No evidence, but suspected from Tirupati.
Salem	Salem Town	11 „	Doubtful, but evidence pointing as from Tirupati.
Chingleput	Conjeeveram Taluk	12 „	Traceable to Tirupati.
	Moothealpett		
Bellary	Bellary Town	14 „	Doubtful, but suspected from Tirupati.
	Millerpet		
Trichinopoly	Musuri Taluk	19 „	Not traceable to Tirupati.
	Thottiyam		
Coimbatore	Udamalpet Taluk	20 „	Believed to be from Tirupati.
	Vedampetti		
Madura	Pulni Town	25 „	No evidence; traceable to Tirupati.
Malabar	Pálght Taluk	2 November	
	Eddattarai		
Cuddapah	Cuddapah Town	7 „	Traceable to Tirupati.
South Canara	Uppinangadi Taluk	12 „	
	Yermakaiya		
Tinnevelly	Tinnevelly Town	26 „	Doubtful.

Tirupati is a town in the North-Western line of railway with a famous temple situated on a high hill. The place is resorted to yearly, and oftentimes in the year, by thousands of pilgrims from all parts of India. The hill is somewhat inaccessible and rarely visited by Europeans, and of these only the collector and inspector general of police have the right of *entrée* from their official position.

When information reached me of the supposed spread of cholera from Tirupati I was on tour on the Western Coast, but I at once wrote to Dr. Price, the Deputy Sanitary Commissioner, to visit the place. His notes are subjoined:—

"INSPECTION NOTES of Tirupati, North Arcot District, by Surgeon Major *W. Price*, M.D., Acting Inspector of Vaccination, and Deputy Sanitary Commissioner.

"I inspected Lower Tirupati on 8th November 1881. The town, though crowded, seemed to me remarkably clean: there are 12 sweepers; no latrines; people use open spaces around town and the backyards of houses, the fæcal matter being removed by pigs, which are numerous.

"2. The drinking water is chiefly obtained from a magnificent rain and spring-fed tank in the public gardens; this is conserved for drinking purposes, a lower tank being set aside for washing, &c. It seemed to me a most suitable drinking supply, the only drawback being that people have to go *into* the water to fill their vessels. I also saw a Brahmin bathing close to the edge with water drawn from this tank.

"3. As regards Upper Tirupati where the cholera broke out, I had to content myself with hearsay evidence obtained from the officials and hospital assistant in charge of Lower Tirupati, there being 'no order' for me to go up this sacred hill.

"4. The hospital assistant seemed to me a most intelligent, straightforward man; he was quite certain that no one ill of cholera went up the hill. The accommodation on the top of the hill was insufficient and bad; the water was drawn from a sacred tank used both for drinking and bathing; he described it as being very bad. 'I have seen "sacred tanks" in the Madura and Tinnevelly Districts, anything more likely to breed and spread cholera, dysentery, diarrhœa, and worms can hardly be imagined.'

"5. The collector of North Arcot sent me some of the 'Prasadum' for examination. My opinion was, 'substance in tins Nos. 1, 2, and 3 disgusting in the extreme, that in No. 4 not quite so bad; but all utterly unfit for human food, and likely to produce sickness if used as such. The cakes Nos. 5, 6, and 7 might make good food for cattle, but I can hardly credit that human beings could be found to masticate and digest them.'

"6. The deputy inspector of vaccination, South Canara, reported that small-pox was brought into South Canara by pilgrims returning from this festival."

Prasadum is a name given to a species of holy food, thus described by the Hospital Assistant in paragraph 3 of a letter from the Surgeon General, published in G.O., 27th January 1882, No. 111; but the letter in question is so interesting I venture to add it *in extenso*:—

From Surgeon General *W. R. Cornish*, F.R.C.S., C.I.E., Surgeon General with the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 5 January 1882, No. 1.

"I have the honour to forward the accompanying sanitary report on the festival lately held at Upper Tirupati, for the information of His Excellency the Governor in Council.

"2. I have ascertained from the hospital assistant in charge of the Devastanam Dispensary, Lower Tirupati, that the first authenticated case of cholera occurred on the 2nd October in the person of a native returning to Madras from the hill, but the hospital assistant has reason to believe that the first case occurred in the person of a Cochin pilgrim, who was attacked on the 1st October and died the same night, the body being disposed of without the death being reported.

"3. This hospital assistant, who has been in charge of the dispensary for the last six or eight years, speaks in strong terms of the very bad state of the food and water used by the pilgrims, as an extract from his report will show: 'These pilgrims depend almost entirely for their meals on the temple prasadum, which is in a sanitary point of view anything but satisfactory. This sacred meal, which is offered for sale at a very cheap rate, is quite unfit for human consumption. One-third of this meal is composed of sand and dirt and remnants of obnoxious insects. The prasadum is also composed of unboiled or half-boiled rice not cleared of the bran, gravel, or grit, and the cakes made of the same sort of materials, in addition to old rancid and rotten ghee. The cakes are kept for days before they are consumed. It is obligatory on the part of every pilgrim to eat a portion at least of this sacred prasadum on account of its being an offering to the deity, and it is a sacrilege on the part of any one even to examine the same whether it is good, and blasphemy to say that it is bad. The very few who attempt to cook their food only

REFERENCE.

- No 1. Indicates Deaths from 1 to 10 per 10,000 of Population.
- 2 d° d° 10 to 20 d° d°
- 3 d° d° 20 to 30 d° d°
- 4 d° d° 30 to 40 d° d°
- 5 d° d° 40 to 50 d° d°

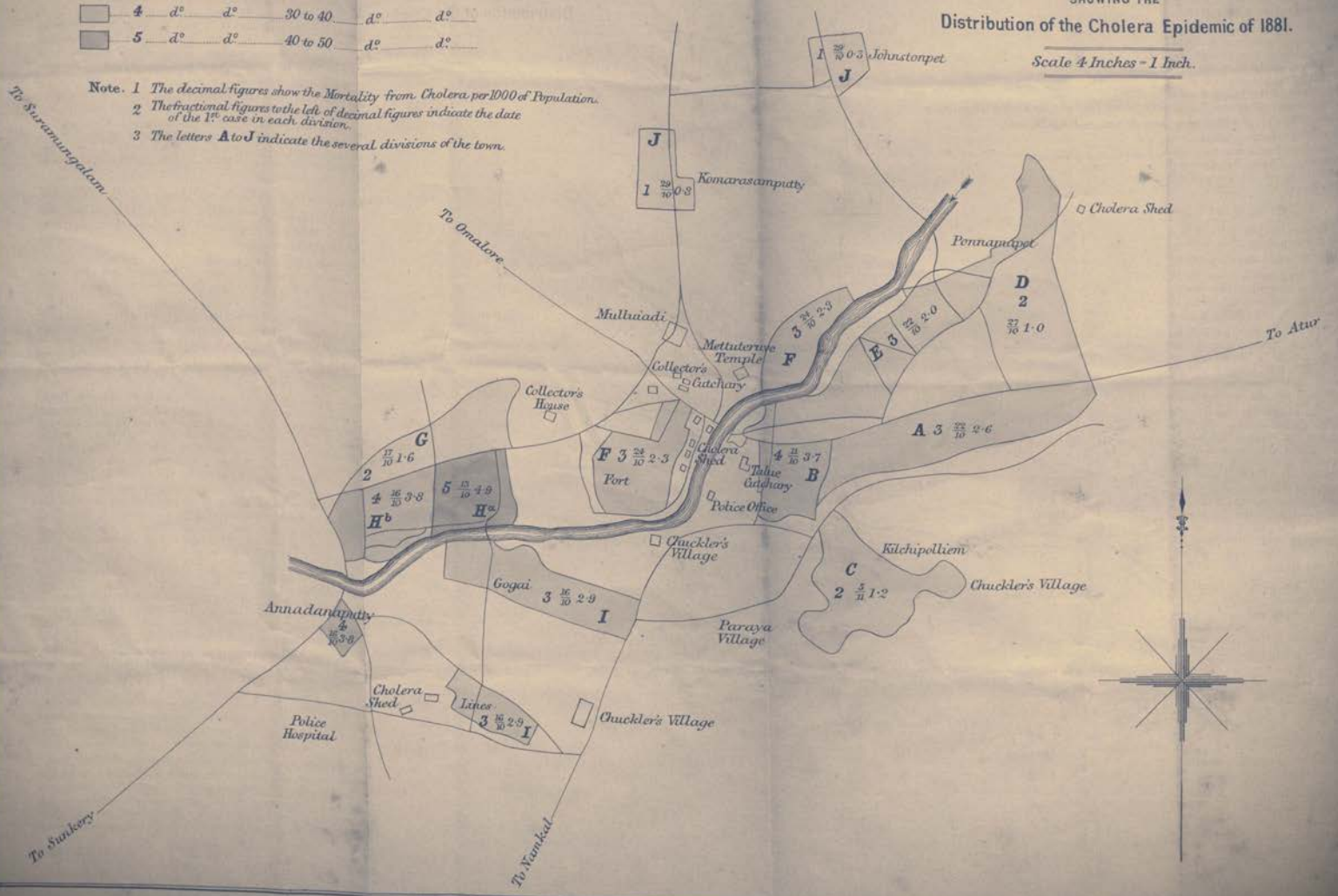
Note. 1 The decimal figures show the Mortality from Cholera per 1000 of Population.
2 The fractional figures to the left of decimal figures indicate the date of the 1st case in each division.
3 The letters A to J indicate the several divisions of the town.

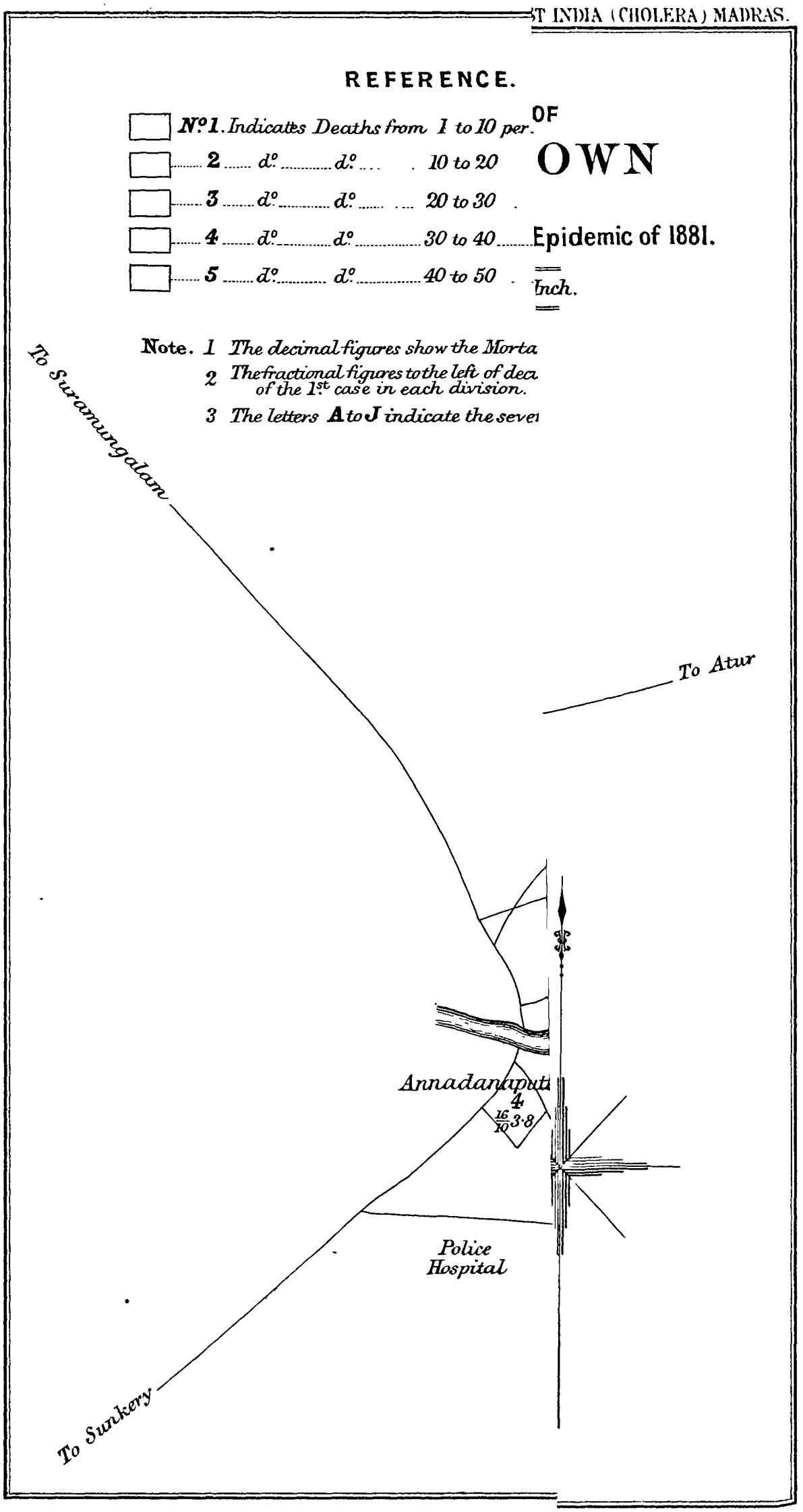
SKETCH MAP OF SALEM TOWN

SHOWING THE

Distribution of the Cholera Epidemic of 1881.

Scale 4 Inches = 1 Inch.





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5 do do 40 to 50
Note. 1 The decimal figures show the Morta
2 The fractional figures to the left of dea of the 1st case in each division.
3 The letters A to J indicate the seve
To Suramungalam
To Atur
Annadanaputi
4
16/10 3·8
Police Hospital
To Sunkery

only get articles such as to cause diarrhœa, even among the strong constitutioned pilgrims. The water used by the majority of the pilgrims is from a tank which has been used by pilgrims for years for washing, bathing, drinking, and other purposes; thus it becomes very injurious to the health of the pilgrims who drink the water.'

"4. A large number of pilgrims arrived from the Bombay side and Central Provinces where cholera was known to be prevalent, but no cases of the disease were noticed in pilgrims ascending the hill by the hospital assistant at Lower Tirupati, or by the medical subordinate stationed near the pagoda on the hill. The first cases noticed were in persons belonging to the Madras Presidency who had visited Tirupati for the festival.

"5. The general sanitary condition of Upper Tirupati in regard to the water supply and conservancy and arrangements for the distribution of food appear to be very defective. I may note that subsequent to the complaint made on this head by the hospital assistant, an agent of the Mohunt has presented a petition to me urging the removal of the hospital assistant on the ground that he is unpopular and disobliging. I fear the tendency of the hospital assistant to report the truth has not been without its influence on the manager of the Pagoda.

"7. The chief point of importance in connection with the late festival was the outbreak of cholera, which has since spread over the southern districts. The epidemic visitation had been long foreseen, and authorities were duly warned of its probable advent. The insanitary condition abounding at Upper Tirupati no doubt had the effect of lighting up the disease, and the dispersion of the pilgrims apparently helped its spread southward."

Cholera made its appearance in Salem Town on October 11th. The history of the attack is so interesting and instructive, read with past histories of epidemics in this town, that I append Mr. Stokes', the Collector's, report to Government and my remarks thereon :— Cholera in Salem.

"I have the honour to report upon the measures taken in the epidemic of cholera which has visited the town of Salem. I enclose a map of the town and statements showing the progress of the disease up to the present time by divisions of the town, races and castes, and ages of those attacked.

"2. The first intimation I had of its approach was the receipt on the 11th October of a 'North Arcot Gazette,' stating that cholera was present at Tirupati. The first case occurred in Salem on the 11th. A police constable, a Mussalman, who had been in Salem for two months, was attacked at drill in the police office compound in the afternoon. He lived in a chattram immediately opposite. He was taken to the police hospital beyond the lines, and died at 10 p.m.

"3. It was afterwards ascertained that on the 7th October a party of Malabar Brahmins returning from the Tirupati feast, alighted from the 7.25 p.m. train at Suramangalam and went to the Local Fund chattram near the station, when one of their number was found to have cholera. Some of his companions applied to the railway apothecary, who gave them medicine for the patient, but did not visit him. He got better, and the whole party proceeded on their journey by the 3.20 a.m. mail train the same night. A party of Salem weavers (Kaikalárs) returned from Tirupati by the same 7.25 p.m. train, and, having put up for the night at the chattram, went into Salem the next morning. I have not been able to trace these people, but I think it as probable as not that the disease was introduced into the town of Salem by others. I have no doubt it came from Tirupati, and there were many returning from the feast at this time who may have brought it with them. It will be observed, however, that of the first six cases five were Mussalmans.

"4. I caused the Local Fund chattram to be disinfected and whitewashed, and had a shed erected well away from all buildings for the reception of any further railway cases which might arrive, and I also caused the village of Suramangalam to be well cleaned. One case (not fatal) has since occurred in the village. I arranged with the superintendent of police to keep all constables on duty at railway stations supplied with cholera medicines, of which fortunately there was a stock in my office.

"5. I received no intimation from the railway people of the case on the 7th October. Had I been aware of it, we should have commenced arrangements four or five days earlier, and this would of course have been a great advantage. I submit that it should be the duty of the railway officials to give instant warning in such cases to the district officers. I questioned the railway apothecary as to his instructions, but found him very hazy in his answers; and, as far as I could make out, his orders were to treat persons when taken ill in the trains, but to get them off the railway premises and handed over to the Government authorities, as he pleased it, as soon as possible.

"6. We began arrangements for a thorough cleaning of the town on the 13th, and a large addition to the staff was made on the 14th. The parts of the town which are usually the dirtiest, viz., Gogai and Kitchipoliem, were first made thoroughly clean; but, as will be seen from the statements, these were not the parts which suffered most. A special meeting of the Commissioners was held on the 15th. The measures already taken for increasing the staff were then unanimously approved. A further increase has since been made.

 "7. I brought

Vide G.O., No. 371, dated 20th February 1880, and Sanitary Commissioner's reports.

"7. I brought forward, at the meeting of the 15th, the question of the advisability of restricting the use of the river water for domestic purposes. This is a measure of the necessity of which I have long been persuaded. The horrible condition of the river and the danger to health caused by it have often been described. At the meeting, however, there was only one native member present, and, as the number of seizures up to that time was small, I did not then press the matter. On the 16th and 17th a large number of cases occurred, and on the last-named date, after referring to the Zillah surgeon, I, as district magistrate, issued an order under Section 518, Criminal Procedure Code, prohibiting the use of the river water below the Salem Bridge, the disease being then confined to that part of the town. I called another meeting of the Commissioners on the 19th, and they then unanimously approved of the extension of the prohibition to the rest of the river, which was accordingly carried into effect the next morning. Fourteen police sentries were posted all along the banks and were maintained night and day. I have to thank Major Pickance, the superintendent, for having readily made arrangements for this object, which was a heavy drain on the force, more than 40 men being required. After a few days, when the people got used to the restriction, the police were relieved during the daytime by special watchers.

"8. The restriction caused some discontent and inconvenience, but was on the whole acquiesced in by the people. I believe it to have been of enormous benefit. Washing of clothes, bathing, and scouring of pots in the river were not interfered with, but no one was allowed to take water away. The course of the epidemic shows, I think, its intimate connection with bad water. A statement enclosed shows the population and the seizures and deaths in each division. The disease was worst in the H*a* and H*b* Divisions; in the adjoining part of Gogai, west of the Lines Road; in the Fort; and in the B Division. In all these places the well water is brackish and bad, and, except in the B Division, the people used nothing but river water. Many persons even in B division had recourse to it also. Notwithstanding the proximity of the H Division, the chief seat of the disease, the G Division, which has excellent and numerous wells of sweet and, if not pure, at least wholesome water, scarcely suffered at all. Good water can be got in east Gogai, in Kitchipoliem, and in A and D Divisions and all along the right bank of the river above the Salem bridge within easy reach of E Division. As compared with the bad parts of Shevapett, Gogai, the Fort, and B Division, the disease in these places was light. The disease seems to have been brought to the lines by the cholera hospital established in that locality, and a good many cases occurred there. The well used by the people, however, is not above suspicion. The cases in B, H*a*, H*b*, F, and I Divisions numbered 180 out of 238, and the deaths 66 out of 80. These figures, read with the foregoing description of the water-supply, are, I think, conclusive.

"9. All that was possible in the hurry has been done to supplement and improve the supply of good water. Several wells and reservoirs were cleaned out; three good wells in the Cutcherry compound, one in the Salem College, and several belonging to private persons, were thrown open to the public, and four *new public wells have been* sunk, though not in time to *do much good. We hope to develop these operations still* further.

"10. As will be seen from *the proceedings of the Commissioners, the town* was arranged in medical districts. The native assistant surgeon and four medical subordinates were available in the town, and, in addition, I called in the deputy collector's dresser and engaged an ex-railway dresser, who had been employed by Mr. Longley in the epidemic of 1875. Assistant Surgeon Manicka Mudaliar and the deputy collector's dresser worked in Shevapett, the police hospital dresser in the Lines and Gogai, the two dispensary dressers in the Fort and Mettutheruvu, and my dresser and the railway man in Salem. Three cholera hospitals were opened; one in a large detached bungalow, known as the place-of-arms near the Lines, one in a pair of sheds erected behind the dispensary compound, and one in a shed at the north-east of the town in Ponnamapett. A vaccinator was attached to each of the outlying hospitals, so that some one might be always present to attend the patients, and each had the necessary staff of servants. The people, however, would not bring cases to the hospitals, and only nine persons were treated in them; but the medical officers treated no less than 147 out of 238 cases in their houses. My dresser in Salem, and later the police hospital dresser (who had both large areas under their charge), were supplied with jutkas to enable them to move rapidly.

"11. Depôts for distribution of medicines were opened throughout the town and kept supplied with cholera pills (without opium), chlorodyne ready mixed with water, spirits of camphor and turpentine. Native hakims, who would receive them, were also furnished with these medicines. Twenty-one depôts were first started, and the number was afterwards increased to 30, so that medicine was at all times within easy reach of every one. A great many cases received aid in this way.

"12. The disinfection of houses was, I think, on the whole well attended to. The medical officers, of course, might be trusted to see to this, and the municipal sanitary inspectors and maistries were also enjoined to pay special attention to it. Clothes, mats, and excreta were burned, a mixture of carbolic acid and water was sprinkled in the houses where cases occurred, sulphur was burnt in them, and they were at once limewashed inside and out. Most of the municipal staff had been employed in 1875, and were quite up to this business. Carbolic acid was also thrown into the drains, where offensive. But the

people

people seem to have no idea of avoiding infection. Men might be seen weaving, women engaged in household avocations, and children playing round the patients as they lay in the houses; and in some castes it seems to be the custom for friends and relatives to visit a man when he falls sick, and to resent being turned out. In such circumstances disinfection, which has to be deferred till the case is over, must lose much of its importance, and it is amazing that the disease did not spread more than it did.

"13. The town has been limewashed from end to end, and the sanitary staff have done wonders in cleaning up the streets and backyards. Rank vegetation has been removed and burnt, and pits have been filled up. The town is now, I think, as clean as could be hoped for, though, of course, much must remain to be done. The cess-pits and private wells will always be a difficulty, for the former complete drainage, which must be enormously expensive, is the only remedy.

"14. Bonfires fed with tar and sulphur have been tried in the worst parts since the 26th October, but the weather was too calm, and the smoke, instead of being driven into the streets and houses, spent itself in the air. I do not think the fires did any good, except in giving confidence to the people, who believed in them immensely. There has been no panic in the town.

"15. Mr. Small, the Vice-President, has been indefatigable, and all the municipal staff has worked with a will. I wish especially to bring to notice the good work done by my dresser, Shekh Tippu, whose zeal and activity merit all praise. I think he has well earned promotion, if such is open to him. The services of Assistant Surgeon Manicka and the police hospital dresser Komarasawmy Mudaliar also deserve recognition.

"16. I think that the statistics are tolerably complete. Depôt keepers, medical officers, municipal inspectors and maistries, birth and death registrars, village munsifs, the police, and the town magistrate, all report daily seizures and deaths to the Municipal Office, and men were put to watch the burial and burning-grounds. Some seizures, however, I believe were concealed among the higher castes, who dreaded the disinfection of their houses, but I do not think any deaths have escaped notice.

"17. The epidemic is not yet over, but is, I think I may say with confidence, decreasing in violence, and I hope the worst is over. As Government will probably wish to know what is being done, I submit this report. The disease appears to be of a very mild type; I cannot otherwise account for the lightness of the visitation in a town like Salem, where it was once endemic. The most important conclusion to be derived from the epidemic seems to me to be the supreme importance of the question of water supply.

"18. The Sanitary Commissioner paid a visit to the town, arriving on the 30th and leaving on the 31st. He expressed his approval of what had been done, and at his request I have sent him a copy of this report."

STATEMENT showing POPULATION, SEIZURES, and DEATHS in each Division of the *Salem* Municipality during October, November, and December 1881.

Divisions.		Population.	Seizures.	Deaths.	Seizures per Mille of Population.	Deaths per Mille of Population.
Salem	A Division	4,589	44	12	9·5	2·6
	B „	3,992	43	15	10·7	3·7
Kitchipoliem	C „	4,103	33	5	8·0	1·2
Salem	D „	5,635	27	6	4·7	1·0
	E „	3,355	23	7	6·8	2·0
Fort and Mettutheruvu	F „	3,871	36	10	9·5	2·5
Shevapett and Annadánapati	G „	5,306	22	9	4·1	1·6
	H*a* „	4,853	53	24	10·9	4·9
	H*b* „	5,285	54	20	10·2	3·8
Lines and Gogai	I „	7,109	106	21	14·9	2·9
Komarasawmyputty, Johnsonpet, and Hustamputty	J „	2,615	3	1	1·1	0·3
	TOTAL	50,713	444	130	8·7	2·5

EXTRACT of LETTER from *A. Mackenzie*, Esq., C.S., Secretary to the Government of India, Home Department (Sanitary), to the Chief Secretary to Government, dated Fort William, 6th March 1883, No. 85.

I AM directed to acknowledge the receipt of the Report of the Sanitary Commissioner, Madras, for the year 1881, with the remarks of the Local Government thereon, forwarded with your endorsement, No. 1651-A., dated 29th December 1882. Although the Government of India do not, as a general rule, review such reports from the Madras Presidency, yet in the present case they consider it desirable to invite the attention of His Excellency the Governor in Council to the following considerations and facts:—

The section of the Report on Cholera, pages 14 to 22, is chiefly taken up with an account of what happened at Tirupati and Salem, though there are also a few notes concerning other places. It is very desirable that in every epidemic the main facts in connection with the appearance of the disease in each place, as far as possible, should be accurately recorded; but it is no less the duty of the Sanitary Commissioner of a large Province to look at the important questions involved from a broad point of view. The local authorities cannot do more than record their own experiences; and it may be considered allowable for them to point to little incidents which in their opinion satisfactorily explain all that occurred, and to trace the supposed importation of the disease either directly by a pilgrim, or indirectly by some one who had been in contact with pilgrims, even although the evidence recorded can be regarded only as "probable," or be "believed" to be correct. But it is the duty of the Sanitary Commissioner to subject these local reports and theories to a rigid and careful analysis, and not to reproduce them without comment, as though they constituted in themselves a body of valuable and indisputable evidence. Reading the text of these pages it would be gathered by the inexperienced that the importation of cholera from Tirupati, and its dissemination by pilgrims over Southern India, is an undoubted fact, about which there can be no possible dispute. Yet a reference to the map, or the statistical statements, will show that there are the strongest grounds for coming to very different conclusions. Both the map and the statements show that the epidemic was confined within comparatively narrow limits, and that, although movements of the population and of the pilgrims were free in all directions, there was no general distribution of cholera. For example, in the district of Nellore, which immediately adjoins North Arcot, not a single death from it occurred, and in Cuddapah, which also immediately adjoins North Arcot, there were only six deaths from cholera. The freedom of other districts from the disease is almost as striking; and when the Presidency is taken as a whole, the Report shows that, out of 227 registration circles, only 109 circles returned deaths from cholera; and again, within these affected circles, so very far was the disease from being general, that of 47,325 villages only 1,505 suffered. In the North Arcot district itself, where the Tirupati fair was held, out of a total of 5,241 villages only 69 returned deaths from cholera. And in Salem, where the fair was supposed to be such a source of danger, only 86 out of 5,312 villages suffered. It is to be noted, moreover, that the districts which suffered most were not those near Tirupati, but those far away, viz., Trichinopoly, Tanjore, and Tinnevelly, the intermediate country having hardly suffered at all.

The Government of India are not called upon to enter into theoretical discussions as to the causation of disease, but they certainly expect that the Sanitary Commissioner of a Province will examine all the evidence on the subject he can collect, and weigh it fully, before pronouncing an opinion, and before publishing the hasty conclusions of others without any attempt to show the narrow basis on which they have been formed. There can be no doubt that the publication of such theories as are contained in this Report is likely to prove most embarrassing, especially at the present time when the International Sanitary Boards at Constantinople and Alexandria not only eagerly accept these theories, but immediately proceed to put them into practice to the great disadvantage of India.

EXTRACTS of LETTER from Deputy Surgeon General *M. C. Furnell*, M.D., F.R C.S., Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Madras, 2nd April 1883, No. 502.

THE other part of the letter opens up a great number of questions, which I will attempt to answer as succinctly as possible.

Facts of a Cholera Epidemic should be accurately recorded.—It is remarked: "It is very desirable that in every epidemic the main facts in connection with the appearance of the disease in each place, as far as possible, should be accurately recorded; but it is no less the duty of the Sanitary Commissioner of a large province to look at the important questions involved from a broad point of view." I quite concur, and it was acting under this very impression I deemed it my duty to put on record honestly, without any criticism from my point of view, the evidence that had been forwarded to this office by a body of gentlemen admittedly the most able and intelligent officials in the world, and men of all others, as magistrates and collectors, able to attach a pretty accurate value to the information received.

I carefully and purposely at the time of writing, knowing well the views entertained by the Surgeon General and Sanitary Commissioner with the Government of India, abstained from "pronouncing an opinion," although I had carefully weighed the evidence; it will be seen, if reference is made to my Report, that, "without committing myself to any theory about the manner of its propagation, I feel it better to place these notes on record; they may help at some future period, when the true method of the spread of cholera is worked out, to throw light on some hitherto obscure points of its etiology."

Reference to Map and Statements not necessarily leading to a different conclusion.—The letter goes on to say: "Yet a reference to the map and statistical statements will show that there are the strongest grounds for coming to very different conclusions. Both the map and the statements show that the epidemic was confined within comparatively narrow limits, and that, although movements of the population and of the pilgrims were free in all directions, there was no general distribution of cholera. For example, in the district of Nellore, which immediately adjoins North Arcot, not a single death from it occurred, and in Cuddapah, which also immediately adjoins North Arcot, there were only six deaths from cholera. The freedom of other districts from the disease is almost as striking; and when the Presidency is taken as a whole, the Report shows that out of 227 registration circles, only 109 circles returned deaths from cholera; and again, within these affected circles, so very far was the disease from being general, that of 47,325 villages only 1,505 suffered. In the North Arcot district itself, where the Tirupati fair was held, out of a total of 5,241 villages, only 69 returned deaths from cholera. And in Salem, where the fair was supposed to be such a source of danger, only 86 out of 5,312 villages suffered." I am very sorry indeed, but I must honestly say I see nothing whatever in these figures which carries to my mind any evidence that cholera was not imported from Tirupati and disseminated by pilgrims over Southern India; or that it is incapable of being so imported and disseminated.

Is it seriously meant, for instance, that because out of 227 registration circles only 109 circles returned deaths from cholera, therefore cholera is not contagious or importable? Or again, that because out of 47,325 villages only 1,505 suffered therefrom, it could not possibly have been imported? The question immediately arises, what percentage of the people or villages must suffer to entitle a disease to be called contagious or communicable?

Smallpox and Scarlet Fever admittedly Contagious and yet not Universal.—No one, or at any rate, very few people doubt that smallpox, or scarlet fever, or measles are contagious, and yet even in the severest epidemics of these diseases numbers of people and entire villages, indeed by far the largest number of people and communities escape. On referring to this very Annual Report it is found that only 199 out of 227 circles had smallpox, and yet one would scarcely like to use this as a serious argument against the contagious nature of smallpox. Even in the terrible epidemics of plague and sweating sickness in the middle

ages, some people, and even entire towns and communities, escaped, and yet the contagious nature of these diseases was never, that I am aware of, called into question. If contagious diseases were necessarily universal, the human race would long ere this have ceased to exist.

That Districts north of Tirupati escaped, no Argument against Contagion.—Again, "It is to be noted, moreover, that the districts which suffered most were not those near Tirupati, but those far away, viz., Trichinopoly, Tanjore, and Tinnevelly, the intermediate country having hardly suffered at all." "For example, the district of Nellore which immediately adjoins North Arcot." A reference to the map will show that the statement might be used quite as forcibly, if not more forcibly, for the importation theory than against it. It will be seen that the districts which suffered, South Arcot, Trichinopoly, Madura, Tinnevelly, North Arcot, Salem, and Coimbatore, are in direct communication by rail, of which thousands of pilgrims avail themselves, with Tirupati; whilst Nellore, Kistna, Godávari, Vizagapatam, and Ganjam, lying north, and which escaped cholera, have no communication whatever by rail with Tirupati. However, a glance at the Table, p. 16 of the Annual Report for Madras of 1881, will show that it is not anywhere stated cholera was taken to Tinnevelly, Trichinopoly, or Tanjore from Tirupati. Opposite Trichinopoly occurs the words "not traceable to Tirupati;" Tinnevelly, "doubtful;" Tanjore is not mentioned at all.

Surgeon General and Sanitary Commissioner with the Government of India's views.—The whole question turns upon this. The Surgeon General and the Sanitary Commissioner with the Government of India, hold that cholera is not communicable from man to man, and therefore cannot be imported from one place to another by human agency. In his Annual Report for 1881 occurs (Section VI., p. 127) the following:—"The experience of fairs and other gatherings in this country has again and again testified to the truth of the conclusion, that cholera is not carried by persons from one locality to another, so as to cause persons not themselves exposed to the necessary local influences to become affected by the disease." The latter part of the sentence is somewhat obscure, for it is nowhere attempted to explain what these "necessary local influences"* are, and a person opposed to the contagious theory of smallpox, for example, might maintain it is not contagious unless a person is exposed to the "necessary local influences." But if we take the first part of the sentence only, and construe it to mean that cholera cannot be carried by persons from one locality to another, I can only reply that this view is opposed to the weightiest and most numerous authorities in medicine; and to my own experience of some 35 years in the profession.

History of Cholera and Views of ablest Writers.—Sir Thomas Watson.—Cholera first made its appearance in England in 1832, and again in 1848. Sir Thomas Watson, one of the shrewdest and most intelligent physicians of our country and time, who maintained to an old age the reputation he so ably won when young, thus wrote at the time, and the last edition of his work contains the passage unaltered:—

"Upon this point various and discordant opinions are entertained. Many persons believe that the complaint spread by contagion; more, however, that it was not contagion at all, but arose from some deleterious cause with which the general atmosphere of the place was pregnant. Now, I cannot reconcile the phenomena of the appearance and extension of the malady with either of these hypotheses exclusively. It must, I think, be granted that the complaint, in every instance, was excited by the application of some noxious material to the body, some positive poison. It is certain, also, whichever hypotheses may be chosen, that many more individuals were exposed to the agency of this poison than were injuriously affected by it. This exemption from the disease no more invalidates the doctrine of contagion than it invalidates the doctrine of some diffused atmospheric influence; nay, it is more explicable upon the former than upon the latter supposition; for while many may avoid a specific contagion, all are

* Remarks of the Army Sanitary Commission on Report of the Sanitary Commissioner for Madras, 1872: "It follows that the real cause of cholera, of whatever nature this may be, is *something superadded* to unwholesome local conditions."

are immersed in, and all breathe, the common atmosphere. But the exemption shows this: that the exciting cause, to be effective, required a fit recipient; that the susceptibility of being hurt by the poison in its ordinary dose and intensity varied much in different persons; and in the majority was very faint or wanting. It is clear that the poison travelled. *It is equally clear to my mind that it was portable, and therefore communicable from person to person.* I even believe that it is capable of being conveyed, and was actually conveyed, from one spot to another, by persons who were themselves proof against its effects; or who, at any rate, were unaffected by it. The innumerable authentic instances of coincidence, in point of time, between the first outbreak of the disorder in a particular place, and the arrival at that place of some person or persons from an infected locality, prove that the poison could thus be carried. Of this direct importation of the disorder into new and distant places by infected individuals, and of its subsequent extension from those individuals to others who had intercourse with them, you may see a vast number of examples collected by Dr. James Simpson, in the 49th volume of the 'Edinburgh Medical and Surgical Journal.' The evidence there adduced of the portability of the poison is abundant, and, to my mind, irresistible."

Professor Lebert's Views.—Professor Lebert, of Breslau, the author of the article "Cholera" in Ziemssen's "Cyclopædia of Medicine," which may be taken as representing most recent and advanced views of medicine, thus writes:—"The much-agitated question concerning the contagion of cholera, whether, if it be contagious, it is spread by miasma or contagion, must be considered under the light we now possess as follows: That cholera can be spread only by a contagion, *i.e.*, by germs which are carried by a diseased to a healthy person, but that these diseased germs infect only comparatively rarely by intercourse or contact with cholera patients, since they possess relatively but little vitality in the air of the sick room, and are present mostly in inconsiderable quantity. On the other hand, a certain number of germs and a given vitality are necessary for the propagation of the disease, and these conditions are better met in fluids than in air. Should the germs of cholera excretions fall into a privy, for instance, and from here find their way by filtration into drinking water or subterraneous habitations, the individuals who had appropriated the most germs would suffer most severely."

The intervening period is bridged over by a voluminous literature with which, as Professor of Medicine for some years at the Medical College, it was my duty to make myself well acquainted, and I can only say that by far the largest majority concur in the views above quoted.

Habits of Natives conducive to spread of Cholera.—Having in view the habits of the natives of this country, how immediately after defecation they resort to tanks and water-courses to wash their persons and clothes, there is no difficulty (admitting the contagion theory, especially by water) in seeing how easily a body of pilgrims coming from an infected place may spread the germs of cholera over the country. That this spreading is not universal is, to my mind, no argument against it, or at best, but a feeble one. Pilgrims do not go everywhere.

Many places Escape owing to energetic Sanitary Measures.—Then, again, many places are under better and more energetic sanitary influences, especially as regards the water conservancy, and thus escape. Such a place is Pondicherry, with its unique water supply from artesian wells. Cholera comes and goes around Pondicherry, but the people escape; such another place is Guntúr, formerly a very hot-bed of cholera, but now free since 1868, a full account of which is to be found in our Annual Report for 1879. Many quarters in Madras town escaped during the epidemic of 1881, and it was found that the portions of the town in which the disease chiefly spent itself were not supplied with Red Hills tank water, but drew their drinking water from tanks, &c. Take also our fairs and festivals in the Madras Presidency in former years; they were constantly the foci of cholera, but for many years past scarcely an outbreak has taken place owing to the careful sanitary regulations carried out.* Attention is drawn to the

* Tirupati, owing to its great reputation for holiness, enjoyed some sort of immunity from this sanitary surveillance, but what took place in 1881 (detailed at p. 17 in the Report under review) aroused such indignation that immediate action was taken, and the place, holy tanks, &c., have been effectually cleaned. We shall see in a few years if this action has been as beneficial as with other fairs and festivals. It seems to me it was clearly within the province of an officer, in his Annual Sanitary Report, to note all this.

the fact that "Cuddapah, which also immediately adjoins North Arcot, there were only six deaths from cholera." I find from inquiry from Mr. Iyasawmy Pillay, the well-known native surgeon and municipal vice-president of the town, that only one case took place in the town itself, the patient being a fireman who came from Tirupati. This man was taken to the hospital and placed in a shed by himself; on death, which took place a few hours after his arrival, his body was burnt, and all his clothes with him, and the ashes carefully buried, under the immediate superintendence of the Surgeon Iyasawmy Pillay. A cholera shed was established at the railway station, and a hospital assistant, with medicine stationed therein. His duties were to examine all pilgrims arriving, and treat them, if suffering from diarrhœa or cholera, on the spot. Great and increased attention was paid by the municipal commissioners in the town of Cuddapah itself. Every known sanitary means, useless to report here at length, was adopted, and the town escaped.

The epidemic, taken altogether, has been, compared with former years, a mild one.

Are our Sanitary Efforts to count for nothing?—Are the great sanitary efforts of past years, and the increased intelligence and activity which has arisen in consequence of these subjects among the people of the Madras Presidency, to have no credit for all this? If so, what is the use of our efforts in sanitation! It seems to me a much more hopeful and practical view of the subject is, to believe we are thus making progress, and, by recognising the fact that cholera can be spread by contagion, as pointed out, to impress carefully upon communities the necessity of obtaining a pure water supply, and keeping it from contamination, especially in cholera times; to keep our towns and villages clean; to discourage people from making pilgrimages to infected localities, and when they do, to watch the consequences on their return (I am not advocating quarantine, which is impracticable in this country); than to fold our hands, and say, We can do nothing; it is a mysterious "local influence!" and when persons become exposed to this "local influence" they will have cholera!

No Theory has been propounded by the Sanitary Commissioner with the Government of Madras.—The letter goes on to say, "There can be no doubt that the publication of such theories as are contained in this Report is likely to prove most embarrassing, especially at the present time, when the International Sanitary Boards at Constantinople and Alexandria not only eagerly accept such theories, but immediately proceed to put them into practice to the great disadvantage of India." I may, perhaps, be allowed to say, I am quite unconscious of having published any theory; I simply quoted a statement of facts, or what are believed to be facts, carefully abstaining from expressing any opinion, or building any theory thereon.

Theory of Contagion not new, or heterodoxical. History of previous Sanitary Reports.—The theory of contagion drawn from such facts as I quoted in the Report, is neither new nor heterodox, nor are such facts stated in the Annual Report of the Sanitary Commissioner of Madras for the first time. In this very Report (1881), page 17, will be found quoted a letter from the Surgeon General with the Government of Madras (my predecessor in the office of Sanitary Commissioner), which concludes with the following words: "The insanitary condition abounding at Upper Tirupati, no doubt had the effect of lighting up the disease, and the dispersion of the pilgrims apparently helped its spread southward."

History of an Outbreak in Bellary in 1878, *said to have been imported.*—In the very last Report written by my predecessor, that of 1878, will be found, at page 56, the following account of an outbreak of cholera at Bellary, in which not only are facts stated, but a very decided opinion is expressed; but no exception seems to have been taken to this by the Government of India at the time:—

"The circumstances of the renewed outbreak of cholera in Bellary are peculiar and deserving of notice. Cholera had been prevailing in this district in 1877, but had entirely disappeared in September of that year. Not a case was heard of in the entire district until 18th April, when two deaths were reported in villages of Hospet Taluk, near Hampi. A festival was going on at Hampi at this time. The festival is visited by many persons from the

Southern

Southern Mahratta country and Bombay Presidency, as well as by the Bellary population. Deaths from cholera were reported from Hampi, Hospet, and Chittanadigi, on 19th and 20th. Before the end of the month of April 251 deaths had occurred in the Hospet Taluk, seven deaths also occurred in Bellary municipal town, one in Bellary Taluk, 21 in Alúr, four in Adóni, and two in Saudúr. The main stress of the epidemic in this month was confined to the taluk in which the annual fair was being held, *and there can be no reasonable doubt that the disease was imported into the Hampi fair.* The deputy collector, in reporting the occurrence, distinctly states, 'cholera appeared yesterday in epidemic form in the town of Hospet, *amongst those who have returned from the Hampi festival,* in which place I hear two cases have occurred' (Letter, 21st April 1878).

"The principal day of the festival was 17th April, and on this date about 30,000 strangers were assembled at Hampi. The hospital assistant who was detailed for duty on the occasion, states:—

"Until the 19th April the place was healthy. On the 20th, when most of the pilgrims and bandies had left the station, cholera made its appearance. A Muhammadan bazaarman, who had been to the Feast of Narraickary, whence he came direct to Hampi, was the first attacked; within four days seven deaths were recorded from cholera at Hampi.

"The statistical facts show that until the concourse of strangers at Hampi there was no cholera in the district; that the 17th of April was the principal day of the festival; that on the 18th two cholera deaths in a village, and close to the site of the festival, took place; that cholera broke out at Hospet among the persons who had just returned from the fair, and that within the month cholera deaths had occurred in 22 villages of the Hospet Taluk.

"If the assemblage of a crowd from various countries, and an outbreak of cholera amongst them, be merely a coincidence, it is a very curious one. It must be remembered that there was no cholera known to prevail anywhere within the ceded districts at this time; but if the contagion of the disease was not in some shape imported on this occasion, I am at a loss to account for the outbreak. The weather was fine, and there was nothing unusual in the conditions of the locality to account for the outbreak."

Cholera imported into the Nilgiris.—The above is emphatic enough, not only as to facts, but as regards the opinion expressed thereon; but in the very same Annual Report we find the following at page 68:—

"Seventeen deaths are registered as having occurred from cholera in the Nilgiris, nine of which occurred in Ootacamund, and eight in the town of Coonoor. The cases at Ootacamund occurred while I was residing at the station; I ascertained that in three, if not more of the earlier cases, the individuals had been to Gúdalúr on the Wynaad side of the hills, and were attacked at different intervals of time after their return. The cases occurring in the Ootacamund Bazaar were living in the lowest street, where the drainage was defective, and insanitary conditions abounding.

"At Coonoor the earlier cases occurred in a working party on the Old Ghât; and afterwards the disease broke out amongst some residents of Coonoor. The localities were inspected, but there was nothing peculiar about their condition. The cases in Ootacamund occurred in July and August, and in Coonoor in August and September. I believe that cholera was brought up to the hills from the Gúdalúr side in the month of July, and that Coonoor was subsequently infected. The precautions taken in both instances served to prevent the extension of the disease, and it soon passed away."

And so in various reports, needless to quote at large.

In the Report for 1871, Appendix III., is an admirable account of an outbreak in Secunderabad among the Hussars, in which the water-contamination theory is very fully sustained.

The remark about the action taken at Constantinople and Alexandria has reference, I presume, to the outbreak of cholera at Aden, attributed to the ship "Columbia," in August last, an account of which is to be found in the Annual Report of the Sanitary Commissioner with the Government of India, concerning which some correspondence took place between the Supreme Government and the Secretary of State for India. It is needless to say I should be extremely sorry if any remarks of mine could by any possibility have added to the incon-

venience experienced by the Government on this occasion. I think, however, I must be exonerated of having intentionally, or even carelessly, added in any way to this inconvenience, considering my remarks were written some time in April, and the Aden cholera took place in August; and I fail to see how, even then, they could have assisted in any way to determine the action of the Boards, considering my report was not made public until some time in December, long after the action had been taken. But as I have shown, I think, above, the Boards could have had access, if they needed it, to an overpowering amount of authorities, without availing themselves of the Report of the Sanitary Commissioner with the Government of Madras, which after all has but a very limited circulation.

I must ask pardon if I have written somewhat at length, but it is a subject in which I take, and have for many years past taken, a great interest, and on which I feel it my duty, as Sanitary Commissioner of this great Presidency, to speak my mind freely to the Government.

(Government of Madras.—Public Department.)

EXTRACTS of LETTER from *A. Mackenzie*, Esq., C. S., Secretary to the Government of India, Home Department (Sanitary), to the Chief Secretary to Government, dated Simla, 26th May 1883, No. 145.

I AM directed to acknowledge the receipt of your letter, No. 807, dated the 18th ultimo, forwarding a copy of a communication from Dr. Furnell, the Sanitary Commissioner of Madras, taking exception to certain remarks made by the Government of India in Home Department letter, No. 85 of the 6th March last.

In reply, I am to observe that the Government of India have no intention of entering into a discussion with the Sanitary Commissioner of Madras as to the views which he or any other authorities may hold on the subject of cholera-contagion and propagation. The remarks embodied in my letter quoted above were meant to remind the Sanitary Commissioner that his Annual Report is primarily designed to be a record and review of facts, and that it is diverted from its proper purpose when its pages are filled with statements of "probabilities" and "beliefs," without any attempt being made by him to analyse and criticise these, or to show upon what basis of ascertained facts they actually rest. The notes published at pages 14 and 15 of the Sanitary Report for 1881 consist largely of statements of this character; and, though the Sanitary Commissioner now disclaims having put forward any theory of his own on the subject of cholera, it is clear, both from his letter now under notice, and from the opening paragraph of the "notes" themselves, that he does hold a theory which he makes no attempt to keep in the background. The whole tenor of his reply to the criticisms passed by the Government of India upon these notes and the following pages of the Report shows that Dr. Furnell entirely fails to understand or appreciate the position taken by the Government of India and the Army Sanitary Commission with reference to this subject, and the duty of the Sanitary Department in connection therewith. What the Government of India have for years past been insisting upon is that their sanitary and civil officers of all grades, instead of wasting time in imperfectly tracing out doubtful connections of cholera-contagion, should devote themslves to improving the health-conditions under which the people live, in order that cholera, when it does appear, whether coming from without, or evolved locally, may fail to find those congenial surroundings in which experience shows that it is most likely to develop and spread. The objections taken by the Government of India to Dr. Furnell's Report were succinctly stated in the Home Department letter quoted above, and nothing that he has now advanced leads them to modify in any way their conclusions regarding it.

EAST INDIA (CHOLERA) MADRAS.

COPY of CORRESPONDENCE between the Secretary to the Government of India, Home Department (Sanitary), and the Chief Secretary to the Government of Madras, relative to a REPORT on CHOLERA by Deputy Surgeon General *Furnell*, M.D., Sanitary Commissioner of Madras.

(*Dr. Cameron.*)

Ordered, by The House of Commons, *to be Printed,*
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RETURN to an Address of the Honourable The House of Commons, dated 8 May 1884;—*for*,

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India Office,
May 1884.

J. K. CROSS,
Under Secretary of State for India.

(Mr. Justin M'Carthy.)

Ordered, by The House of Commons, *to be Printed,*
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— No. 1. —

DESPATCH from the Secretary of State for India to the Government of India, dated 19th April 1883. (Public, No. 36.)

My Lord Marquis,

1. WITH reference to the correspondence noted in the margin, which has been presented to the House of Commons in the accompanying Return,* I request that your Excellency in Council will call on the Resident at Mysore for a full report on all the circumstances connected with the grant of the mining leases referred to in these papers.

Despatch from Secretary of State to Government of Madras (Public, No. 26), 28th December 1882.
Government of Madras to Secretary of State, 30th January 1883 (Revenue, No. 2).

2. Attention has been a good deal directed to this matter here lately, both in Parliament and in newspapers devoted to financial topics. In the latter it has been asserted that the interests of the Mysore State have been sacrificed in order to benefit certain Government officials and others; and it is therefore essential that a complete report on the nature of these transactions should be obtained.

3. You will observe that the Government of Madras is apparently of opinion that the officials mentioned did not transgress the rules by holding shares in a mining concession, so long as they took no part in the management, and were not employed in the district in which the operations were carried on by those to whom the concession had been granted. I shall be glad to learn whether your Excellency in Council, after a consideration of all the circumstances, is of opinion that the existing rules on the subject are sufficient.

4. I forward, for your information, copy of a letter addressed to me in reference to this matter by Major General Pearse, late of the Madras Army, and formerly employed as Commissioner of a Division in Mysore. 20 March 1883.

I have, &c.
(signed) *Kimberley.*

— No. 2. —

Enclosure referred to in foregoing Despatch.

Maison d'Anglade, Rue du Lyceé, Pau, France,
20 March 1883.

My Lord,

I TRUST your Lordship will not consider it out of place on my part to address you on the subject of some most misleading articles which have appeared in a paper called "Money," in connection, apparently, with a question recently put in the House of Commons regarding gold mining in Mysore, as my attention has been drawn to these articles, and they might lead your Lordship, if you have seen

* *See* Return to an Address of House of Commons, No. 61, of 1883.

seen them, to suppose that myself and other officers behaved in a manner unbecoming their position and contrary to existing regulations.

I conducted the whole of the negotiations in this Mysore gold mining matter from the commencement until I left civil employ, and for my leading facts, therefore, you can hold me responsible, though, without any references at hand, my dates may not be strictly accurate. About nine or 10 years ago, when I was Commissioner of the Nundydroog Division of Mysore, some officers and others unconnected with the province asked for a concession of some land (almost entirely waste, and situated in one of my districts), believing it to contain auriferous reefs, and I was directed by Sir Richard Meade to draw up the terms of a mining concession in their favour.

After much research for precedents to guide me, and after referring to the Government of India, I drew up certain terms, which included the payment of Royalty, &c., and which were considered too stringent by the gentlemen interested, who went to Sir R. Meade, then Chief Commissioner of Mysore, and requested some modification of the terms I had proposed, and I then drew up the draft deed in conformity with Sir R. Meade's instructions.

Before the deed was completed by the Madras lawyers, to whom I had sent it, on the part of the Mysore Government, Mr. Dalyell succeeded Sir R. Meade as acting Chief Commissioner for a few months; and after perusing the papers, he, as a matter of course, passed the concession which his predecessor in office had authorised.

Messrs. Arbuthnot & Co., of Madras, then took over the whole concession from the gentlemen who held it, the transfer being duly notified to the Mysore Government, and after spending about 10,000*l.* in testing the value of the field, they gave it up as likely to involve too large an outlay of capital on account of the deep mining required.

Messrs. Arbuthnot & Co. then restored the concession to the former holders.

The field was always known to be auriferous. The surface was covered with old native workings and excavations. During nearly 30 years that I served in Mysore natives regularly brought gold, the result of their washings, to the bazaars in the vicinity of this goldfield for sale. The line of the old workings is clearly laid down in Mackenzie's survey maps of the country, published more than 80 years ago. All this information, and much more, was laid before Government; there was no concealment whatever, either as to existing facts, or the names of the gentlemen who obtained this concession, with the avowed object of some day proving that the field was worth working, and that a new industry could be started in the Mysore country.

As far as I am aware, up to the time of my leaving India, the conduct of every one concerned in the matter was perfectly frank and open, and not liable to the slightest reproach.

In January 1879, under the regulations of the service, I had to give up my appointment in Mysore, and I prepared to quit India, with the intention of not returning, as my health was then very bad.

On reaching Madras in February 1879, I found the gentlemen who held the concession almost at the end of their resources, and very despondent, though still confident that they held a concession of considerable value. They offered to create two additional shares, and give them to me for 2,000 rupees, as they were greatly in want of funds, but I refused the offer. The day before leaving India, however, I was offered a share for 750 rupees, and this one I bought, and in doing so at that time I acted in no way contrary to the regulations, as I was no longer connected with the Mysore Province, or with any civil employment, or indeed with any extra employment whatever.

Since then some blocks of the land have been purchased from the concessionaires; but very little, indeed, out of the large sums of ready cash referred to in "Money" have ever reached them; they have been paid in shares, whilst individuals called "promoters" in the City of London have absorbed whatever cash was paid down. Some of the companies that were started in India paid the concessionaires partly in money, but only one English company gave them a small sum in cash, in proof of which I can lay before your Lordship, should you wish it, nearly the whole of the original share certificates granted to me, and which are still lying unaltered and unrealised in the hands of my solicitor in England.

I trust

I trust the foregoing statement will show your Lordship how facts have been perverted and misrepresented in the newspaper referred to, and how names have been used, to give a semblance of fact to garbled statements.

I have, &c.
(signed) *John Pearse*,
Major General, Retired List,
Madras Army.

The Secretary of State for India,
&c. &c. &c.

— No. 3. —

LETTER from the Government of India to the Secretary of State, dated 22nd January 1884. (Political, No. 10.)

My Lord,

WE have the honour to forward, for the information of Her Majesty's Government, the papers regarding the grant to certain Government officials and others of leases for gold-mining in Mysore.

2. In accordance with the instructions contained in your Lordship's Despatch, No. 36, dated the 19th April 1883, we requested the Resident in Mysore to submit a report at an early date, explaining the circumstances under which the leases in question were granted. His reply,* which has been delayed owing to the difficulty of obtaining some of the requisite papers from the Darbar, makes it clear that Mr. Dalyell and Mr. Saunders (both retired) alike overlooked the orders of Her Majesty's Government conveyed in the Secretary of State's Despatch, No. 22, of the 25th November 1862, under which the holding of land in native states by the civil and military servants of the Government is prohibited.

*See page 16.

3. With reference to the remarks contained in the third paragraph of your Lordship's letter, we have the honour to enclose a copy of letter, No. 1659, dated the 9th of November last, addressed by the Home Department of the Government of India to the Government of Fort St. George upon the same subject. Your Lordship will observe that we have been unable to concur in the opinion of that Government expressed in their Despatch of the 30th January to your Lordship's address, to the effect that the rules of Her Majesty's Government regarding the holding of land by Government servants were not infringed by those civil and military officers who were concerned in the Kolar concession. We have explained to the Local Government the interpretation which we consider should be placed upon those rules, and our views of the objects of the concessionaires in securing the land in question, and we have desired that those officials who are still in active service may be instructed to dispose of their interest in the grants within a period of three months.

4. In the second paragraph of the Despatch already cited, your Lordship adverts to the assertions which have been made in certain quarters, that the interests of Mysore were sacrificed for the benefit of certain Government officers and others. On this point we desire to express our belief that the transactions in question, though objectionable as contravening the rules, were conducted in a fair and open manner, and without any intention on the part of the responsible officers concerned either of concealment or of injuring the interests of the Mysore State. The earlier papers forwarded with this Despatch confirm this view, and show that the arrangements made with those persons who applied for grants of land were considered by the Mysore authorities to be distinctly advantageous to the State, although the Darbar was warned by the Government of India of the risk attending the assignment of extensive leases of land to parties who did not intend to mine, but merely to speculate. We would also draw attention to the demi-official letter of the 12th September from the present Resident in Mysore, which affords further evidence on this point.

5. In conclusion, we have only to express our opinion that the rules relating to dealings in land by Government officials are sufficiently complete and

stringent, and that they therefore require no addition or modification to meet cases of this description. To prevent all possibility of misapprehension or oversight in future, we have decided to circulate them again in a concise form. In the present instance they have been evidently overlooked by the Mysore authorities, and in part misinterpreted by the Madras Government.

We have, &c.
(signed) *Ripon.*
J. Gibbs.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.
A. Colvin.

Enclosures referred to in foregoing Letter from the Government of India, and numbered 4 to 12, inclusive.

— No. 4. —

LETTER from the Officiating Secretary to the Chief Commissioner of Mysore to the Secretary to the Government of India, Foreign Department (No. 7872-118), dated Bangalore, the 19th January 1876.

I AM directed by the Officiating Chief Commissioner to report, for the information of his Excellency the Viceroy and Governor General in Council, as follows:—

2. For many years gold has been found in the Kolar district in small quantities, obtained by surface washings according to the native method. In August 1873 a Mr. Lavelle applied for the exclusive privilege of mining in this district, and after some correspondence as to the terms on which the application should be granted, Sir Richard Meade authorized the Commissioner of the Nundydrug Division to execute a formal agreement with that gentleman, of which the following are the terms:—

Mr. Lavelle has the exclusive right, for three years, of prospecting for metallic ores, coal, or precious stones in the Kolar district, but is in no way to interfere with the existing rights or interests of native miners. (2.) During these three years he has the liberty of selecting separate pieces of land not in excess of 10; but no one piece is to exceed two square miles in area. As soon as the piece selected has been properly defined, the Mysore Government shall grant a lease for it. (3.) The lease of each block of land is to be for 20 years, and is to convey an exclusive right to work and mine in the limits named. (4.) A royalty of 10 per cent. on net sale proceeds of all ores, coal, &c., extracted, and 20 per cent. on that of precious stones, is to be paid to the Mysore Government free of all deductions. (5.) If the block of land selected happens to be arable waste, a premium of 30 times the assessment is to be paid, in addition to an annual rent which will be determined by the revenue authorities. (6.) The lessee is required to permit an examination, by Government officials, of his account-books. (7.) Provision is made for summary recovery of Government dues, if not paid within the prescribed time. (8.) The Government of Mysore retain the right, in case of a breach of the covenant or the lessee causing annoyance or obstruction to any class of persons or Government officials, to cancel the lease and take possession of the land.

3. I am desired to add, that Mr. Lavelle commenced operations early last year, by sinking a shaft near the village of Ooregum in the Kolar district, and has recently applied for a lease of land, as provided for in his agreement. Though no official intimation has been, as yet, received of the results of his operations, the Officiating Chief Commissioner has reason to believe that very favourable expectations of the outturn from the quartz are entertained.

— No. 5. —

LETTER from *C. Rangacharlu*, Esq., C.I.E., Secretary to the Chief Commissioner of Mysore, Revenue Department, to the Secretary to the Government of India, Foreign Department (No. 2973-67); dated Bangalore, 17th August 1880.

IN letter dated the 19th January 1876 (No. 7872-G. 118), Mr. Dalyell, the then Officiating Chief Commissioner, reported, for the information of the Government of India, the terms upon which Mr. Lavelle was allowed the exclusive privilege of prospecting for gold and other minerals in the Kolar district for a period of three years, and of obtaining the lease for a period of 20 years of any 10 blocks of land selected by him, not exceeding two square miles each in area. The concession, after certain transfers, now stands in the sole name of Colonel G. D. Beresford, and the time allowed for prospecting was first extended to February 1881, and afterwards to February 1883. In consequence of representations made by the concessionaires that the terms of the lease provided for in the concession were not sufficiently favourable to allow of their embarking on the enterprise with profits, they were further allowed to obtain the leases of the lands selected by them for a period of 30 instead of 20 years, the former being the term for which the revenue settlements are made in this province, and the royalty stipulated for of 10 per cent. on the net sale proceeds of all the ores extracted, and of 20 per cent. on precious stones, which was justly complained of as very high, was reduced to 5 and 10 per cent. respectively, with a further provision for its being further reduced in the event of the Government of India hereafter fixing a lower rate for British India.

2. The concessionaires have already obtained leases for two blocks of land on the above terms, and application for another block is now under investigation. As applications are likely to be received from others for similar leases of land for mining purposes in other parts of the province, I am directed to forward, for the information of the Government of India, an abstract of the terms of the leases granted to the Kolar concessionaires.

3. The Chief Commissioner proposes to entertain further applications for mining purposes on the above terms, excluding however the provision contained in paragraph VI. for the reduction of the royalty of 5 per cent. to any rate which may be hereafter fixed for British India. Such an indefinite provision is not only unsuited to the circumstances of this province, which will be shortly restored to Native rule, but the terms of mining leases in the Wynaad recently sanctioned by the Government of India do not provide for the levy of any royalty, and contain terms so different from those upon which the leases have been granted in this province that the two cannot be conveniently assimilated. In future leases, therefore, the royalty will be fixed absolutely at 5 per cent.

MEMORANDUM of Conditions of the Concession Granted to Colonel *Beresford* for Mining for Gold Metallic Ores, Precious Stones, Coal and other Substances of a Merchantable nature in the Kolar District of the Province of Mysore.

A LEASE of the land applied for is given for 30 years for mining purposes on the following conditions :—

I. The lessee is to make his own arrangements with the holders of occupied assessed and inam lands in regard to entering upon, or obtaining possession of them.

II. The lessee is not to interfere with the works of any existing native miners on the land.

III. The lessee is to pay to Government the annual assessment as now existing or as hereafter revised by any survey on all the arable lands, occupied or waste, and the jodi (or quit-rent) on any inam lands which may be included within the limits of the lease.

IV. The lessee is to pay a penalty or premium of 30 times the annual assessment on all assessed lands appropriated for the purpose of erecting buildings, sinking shafts, or in any way opening up the surface.

V. The lessee is to search for gold, &c., throughout the term of the lease in the best and most effectual manner and without intermission, except when prevented by inevitable accident.

VI. The lessee is to pay a royalty of 5 per cent. on the net sale proceeds of all gold metallic ores, coal, and other substances of a merchantable nature which shall have been dressed, crushed, and made merchantable, or such less rate as may be fixed hereafter for British India generally, and of 10 per cent. on the saleable value of all precious stones found in the selected block, clear of all deductions whatever.

VII. The lessee is required to keep regular accounts and plans and maps of the mines and workings which are to be open to inspection by Government officers.

VIII. The Government are authorised to inspect and examine the mines.

IX. The lessee is to keep all boundary posts in good order, and to fence every shaft pits or open working.

X. The lessee is not wilfully to close, fill up, or choke any mine or shaft without permission, and not to obstruct any existing roads, paths, or bye-ways on the land.

XI. The Government are authorised to recover any arrears of rent by distraint and sale of property belonging to the lessee, and in the event of a breach of any of the covenants on the part of the lessee, or of their causing annoyance or obstruction to any class of persons or Government officials, the Government can cancel the lease on due notice, and in default of satisfactory explanation, within six months.

XII. The lessee is bound to deliver the land to Government at the expiration of his lease with the shafts, buildings, and other premises in good repair and working order with the books, maps, and plans, and to permit the purchase by Government of the plant, machinery and fittings.

— No. 6. —

LETTER from Colonel *J. W. Ridgeway*, Officiating Under Secretary to the Government of India, Foreign Department, to the Chief Commissioner of Mysore (No. 1094-I.G.); dated Simla, 18th October 1880.

I AM directed to acknowledge your Secretary's letter (No. 2973-67), dated the 17th August 1880, forwarding, for the information of the Government of India, a copy of the terms on which mining leases for gold, precious stones and other merchantable commodities have been granted in the Kolar district of Mysore, and on which you propose to grant similar mining leases for the future.

2. In reply, I am to point out that in the adjoining portions of British territory it has been the general policy of the Government of India to encourage mining industry by the grant of liberal terms, such, for instance, as those recently conceded in the Wynaad, and it seems to be to the interest of the Mysore State to adopt a similar policy. But the terms, of which an abstract is appended to your letter under acknowledgment, appear to the Government of India to be in some respects the reverse of liberal, and if it is the object of the Mysore Government to encourage capitalists to embark in such enterprises as gold mining within the State, the rules will require some modification.

3. I am to make the following suggestions for your consideration :—

(i.) As the lessee is required by Rule III. to pay land revenue on all the arable

arable land, cultivated or waste, it appears to the Government of India that no penalty should be imposed under Rule IV.

(ii.) For the same reason the Government of India would be disposed to demur to Rule V., which, moreover, is somewhat indefinite.

(iii.) To prevent disputes, the manner in which the output from the mines is to be valued should be determined under Rule VI.

(iv.) The latter part of Rule XI. and the whole of Rule XII. appear to the Government of India to be unduly severe.

4. I am to request that you will be good enough to favour the Government of India with your views on these points.

— No. 7. —

From *C. Rangacharlu*, Esq., C.I.E., Secretary to the Chief Commissioner of Mysore, Revenue Department, to *A. C. Lyall*, Esq., C.B., Secretary to the Government of India, Foreign Department, (No. 5080-114), dated Bangalore, 30th November 1880.

WITH reference to your letter (No. 1094, I.G.) of the 18th ultimo, I am directed by the Chief Commissioner to state that the main features of the mining leases granted in this province and in the British territory in the Wynaad, differ so materially from each other that they scarcely admit of comparison. In the Wynaad the lease granted to each applicant is limited to 30 acres in extent. In Mysore the two leases already granted to Colonel Beresford in the Kolar district comprise about two square miles each, in accordance with the terms of the agreement originally entered into with the concessionaires, and under these terms the concessionaires are entitled to a further grant of 16 square miles if applied for within a limited period. The Chief Commissioner is himself not in favour of such extraordinarily extensive grants, and would not have proposed them, but the terms of the agreement in this instance were entered into several years ago with the approval of the Government of India, and must of course now be adhered to.

2. The few other applicants who have as yet come forward are not disposed to enter on the undertaking if the grants are to be restricted to the small areas prescribed for the Wynaad. They apply for much larger areas to the extent of a square mile or more. The fact is, mining enterprise in India is yet a speculation, and capitalists cannot be expected to undergo the expense and labour of exploring for gold if they cannot hope to obtain the lease of a considerable tract of land on which they may succeed in finding gold. The Chief Commissioner is not aware of any objection to the larger grants if the revenue interests of Government are properly secured.

3. The annual rent of five rupees per acre, which is prescribed for the small areas proposed to be leased out in the Wynaad, would prove prohibitive as regards the much larger areas for which leases have been asked for and granted in this province. The terms adopted here seem well suited for the purpose, sufficiently protecting the interests of Government, and not burdensome to the lessees at the beginning of the enterprise, when the yield of the mines is uncertain. They provide for the payment of the ordinary land assessment on all the arable lands—occupied or waste—included in the grant, and for the payment of a royalty of 5 per cent. on the actual yield of the mines. Such assessment ordinarily averages one rupee per acre. The Chief Commissioner has it in contemplation further to fix an assessment of eight annas per acre on the unarable lands included in the grant, to deter speculators from taking up needlessly larger areas than are really required.

4. The above are the main and essential provisions of the lease. With regard to the other minor conditions, the Chief Commissioner concurs in the opinion of the Government of India that the additional penalty or premium

of 30 times the annual assessment provided in paragraph IV. for lands taken up for the erection of buildings, &c., in connection with the mines, may be properly given up. The other subsidiary clauses relating to the uninterrupted working of the mines (Clause V.), the forfeiture of the lease in the event of the non-payment of the assessment, or of the non-observance of the other conditions, or of obstruction to Government (Clause XI.), and the surrender of the premises in working order to Government at the expiration of the lease (Clause XII.), as well as the wording of Clause VI. in regard to royalty, were drawn up by mutual agreement between the lessees and the Local Government in accordance with the terms of mining leases elsewhere, as will be seen from the accompanying full copy of one of the leases already given. They can be modified in future cases if the applicants should desire it.

This Indenture, made the thirteenth day of August one thousand eight hundred and eighty, between the Government of Mysore (hereinafter called the "Lessors") of the one part, and *George de la Poer Beresford*, a Lieutenant Colonel in the Madras Staff Corps, and at present holding the appointment of Assistant Adjutant General of the Madras Army (hereinafter called the "Lessee") of the other part.

WHEREAS by an Instrument in writing or Memorandum of Agreement bearing date the ninth day of March one thousand eight hundred and seventy-seven, and made or expressed to be made between Michael Fitzgerald Lavelle, therein described, of the first part, the lessors of the second part, and the lessee and Alexander Mackenzie therein described of the third part. It was, amongst other things, witnessed, that for the consideration therein mentioned it was thereby agreed between the lessors on the one part, and the lessee and the said Alexander Mackenzie on the other part, amongst other things, that the lessee and the said Alexander Mackenzie, their executors, administrators, and assigns should, from time to time and at all times during the period of three years commencing from the thirteenth day of March one thousand eight hundred and seventy-six, have exclusive license and liberty to enter into, upon, and throughout the district of Kolar in the Nandydrug Division of Mysore, and the boundaries of which district were particularly described in the Schedule to the now reciting Memorandum of Agreement, for the purpose of prospecting and examining for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature, the quartz, reefs, and strata of earth, stone, or rock running through the said district, and also for the like purposes or any of them to drive or sink shafts in any place or places within such district; and further, that the lessee and the said Alexander Mackenzie, their executors, administrators and assigns should, during the said period of three years, be at liberty to select, mark out, and survey one or more pieces of land, but not exceeding in the aggregate ten pieces of land, and no one piece of land to exceed in extent two square miles out of any part or parts of the lands comprised within the said district of Kolar, and which he, the lessee, and the said Alexander Mackenzie, their executors, administrators, and assigns should deem suitable for the purposes of mining for gold, metallic ores, precious stones, coal, or other substances of a merchantable nature, and that the lessors should within the space of three calendar months from the time of receiving from the lessee and the said Alexander Mackenzie, their executors, administrators, and assigns a notice in writing of any piece of land having been so selected, marked out, and surveyed by them, grant to them and their executors, administrators, or assigns a lease containing the exclusive license and liberty throughout such piece of land to mine and work all quartz, reefs, and beds, or strata of earth, stone, or rock containing, or supposed to contain gold, metallic ores, precious stones, coals, or other substances of a merchantable nature for the term of twenty years from the date of such lease; and further, that every lease so to be executed by, or on behalf of, the lessors in favour of the lessee and the said Alexander Mackenzie, their executors, administators, and assigns as aforesaid, should contain certain terms and conditions in the now reciting Memorandum of Agreement set forth, but it was expressly provided in and by the said Memorandum of Agreement that no inam or occupied land should be comprised in a selected block unless the

the lessee and the said Alexander Mackenzie, their executors, administrators, or assigns could themselves buy out the holders or make their own terms with them as to the cession of their rights:

And whereas by an Indenture bearing date the twenty-first day of July one thousand eight hundred and seventy-seven, and made or expressed to be made between the said Alexander Mackenzie of the one part, and the lessee of the other part, in pursuance of the agreement and for the consideration therein mentioned, the said Alexander Mackenzie assigned, transferred, released, and made over to the lessee, his executors, administrators, and assigns all the right and title of him, the said Alexander Mackenzie, under the hereinbefore recited Memorandum of Agreement to prospect and examine for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature in the district of Kolar and to the grant of leases for the purpose of obtaining the same, and all other the right, title, and interest whatsoever of him, the said Alexander Mackenzie, under and by virtue of the hereinbefore recited Memorandum of Agreement to hold the said premises unto the lessee, his executors, administrators, and assigns for the residue then to come of the term of three years in the hereinbefore recited Memorandum of Agreement mentioned:

And whereas by an order of the Chief Commissioner of Mysore (No. 10,202—R.107), dated Bangalore, the twentieth day of February one thousand eight hundred and seventy-eight, the said term of three years granted by the said hereinbefore recited agreement of the ninth day of March one thousand eight hundred and seventy-seven, was extended to the twentieth day of February one thousand eight hundred and eighty:

And whereas by another order of the said Chief Commissioner of Mysore, (No. 8246—1650), dated Bangalore, the twelfth day of February one thousand eight hundred and eighty, the term of the said concession was extended to the month of February one thousand eight hundred and eighty-three, and the terms of the said leases from twenty years to thirty years:

And whereas the lessee has selected, marked out, and surveyed a piece of land hereinafter referred to as "the selected block," situate at Mathamungalum and over villages in the talook of Betmangal in the said district of Kolar, the area thereof is two square miles, or one thousand two hundred and eighty acres, and which is delineated and more fully described in the map or plan hereto annexed:

And whereas the said area of one thousand two hundred and eighty acres is made up of the certain classes or description of lands particularly mentioned and described in the schedule hereunder written, and in which schedule also appear the annual assessments payable in respect of each class or description of land contained within the said area of one thousand two hundred and eighty acres:

And whereas the present annual assessments upon the different classes or description of lands contained within the said area of one thousand two hundred and eighty acres, and being respectively mentioned in the said schedule hereunder written, with the exception of the annual quit-rent or jodi payable in respect of the inam lands forming a portion of the said area of one thousand two hundred and eighty acres, are liable to be enhanced on the future revision of the assessments payable on lands in the said talook of Betmangala:

And whereas the lessee has requested the lessors to grant him a lease in pursuance of the hereinbefore recited Memorandum of Agreement, and it has been agreed that the lessors shall grant, and the lessee shall accept, a lease on the terms and in the manner herein contained, the term of the lease to be thirty years from the day of the date of these presents as provided by the hereinbefore recited order of the Chief Commissioner of Mysore, dated the twelfth day of February one thousand eight hundred and eighty:

Now this Indenture witnesseth that in consideration of the assessments, penalties, premiums, royalties; and other payments hereinafter reserved, and of the covenants and agreements by the lessee hereinafter contained, the lessors do hereby demise and grant unto the lessee, his executors, administrators, and assigns exclusive license and liberty throughout so much of the selected block as consists of unassessed waste Government lands, and unoccupied arable Government lands, and also throughout so much of the said selected block as consists of occupied Government lands and inam lands the holders whereof the lessee has bought out, or with whom the lessee has made his own terms as to the

cession of their rights to search for mine and work all quartz, reefs, and beds and strata of earth, stone, or rock containing, or supposed to contain, gold, metallic ores, precious stones, coal, or other substances of a merchantable nature, and to wash, dress, crush, and make merchantable all such gold, metallic ores, precious stones, coal, and other substances found therein.

Together also with liberty for the lessee, his executors, administrators, and assigns to sell and dispose of all gold, metallic ores, precious stones, coal, or other substances of a merchantable nature worked or found by him or them in or upon such parts of the selected block.

Except, nevertheless, and reserving unto native miners and smelters the works, plant, and vested interests which they may now possess or have, or which may now be in the course of operation, in any part of the selected block, so that the lessee, his executors, administrators, and assigns shall not interfere with such works, plant, or vested interests.

To have and to hold the premises hereinbefore expressed to be hereby demised and granted unto the lessee, his executors, administrators, and assigns for the term of thirty years from the day of the date of these presents.

Yielding and paying therefore during the said term by instalments according to the rules in force in the said district of Kolar for the collection of land revenue, the sum mentioned in the said schedule hereunder written, being the amount of annual assessment at present chargeable on all the unoccupied arable Government lands comprised in the selected block, or such larger sum as may at any time hereafter during the continuance of this lease by any revision of land assessment be fixed by the lessors as chargeable on such lands by way of assessment.

And also yielding and paying a penalty or premium of thirty times the annual assessment in respect of all unoccupied arable Government lands in the selected block which shall be required by the lessee, his executors, administrators, or assigns for the purpose of erecting buildings thereon, sinking shafts, or in any way opening up the surface therein, such penalty or premium to be computed on the assessment fixed as chargeable on the land at the time being, and being determined absolutely by the lessors at any time that the land may be required by the lessee, his executors, administrators, or assigns for the purpose aforesaid, or during the term of this lease, and to be payable within one calendar month after the amount has been determined as aforesaid.

And also yielding and paying in respect of occupied Government lands and inam lands in the selected block, the holders whereof the lessee may have bought out, or with whom the lessee may have made his own terms as to the cession of their rights, the assessment from time to time fixed as chargeable on the said occupied Government lands and the jodi or quit-rent therefore paid by the inamdar.

And also yielding and paying, in addition to the annual assessment, penalty or premium, jodi and quit-rent aforesaid, all local cesses and other taxes or rates of every description for the time being payable in respect of the premises or lands comprised in the selected block or of any buildings or works erected thereon.

And also yielding and paying a royalty of 5 per cent. upon the net sale proceeds of all gold, metallic ores, coal, and other substances of a saleable or merchantable nature which shall have been dressed, crushed, and made merchantable by the lessee, his executors, administrators, or assigns, such royalty being paid clear of all deductions whatever.

Provided always that if the Government of India shall at any time hereafter fix for British India a royalty of the description hereinbefore mentioned, and such royalty so fixed shall be less in amount than 5 per cent., then and in that case the said royalty of 5 per cent. hereinbefore reserved shall be reduced to a similar amount.

And also yielding and paying a royalty of 10 per cent. upon the saleable value of all precious stones found on the selected block, such royalty being paid clear of all deductions whatsoever.

Provided always that if and whenever any of the said assessments, penalties, premiums, royalties, or other payments shall be in arrear for the space of sixty days after the expiration of the time allowed by these presents for payment thereof, and the lessee, his executors, administrators, or assigns shall not pay the same within thirty days after the service upon him or them of a notice

by

by the civil executive officer of the said district of Kolar calling upon him or them to pay the same, the lessors, their successors or assigns, shall be at liberty to seize all gold, metallic ores, precious stones, coal, and other substances of a saleable nature in or about the mines or pits opened, worked, or carried on by the lessee, his executors, administrators, or assigns in the selected block, and the lessors, their successors or assigns may sell and dispose of such gold, metallic ores, precious stones, coal, and other substances, and out of the moneys produced thereby may deduct and retain all arrears of assessments, penalties, premiums, royalties, or other payments then due under this lease, and all expenses incurred in or about any such seizure and sale.

And the lessee doth hereby, for himself, his heirs, executors, administrators, and assigns covenant with the lessors, their successors and assigns, that he, the lessee, his executors, administrators, or assigns will during the said term, in the best and most effectual manner and without intermission, except when prevented by inevitable accident, search for all gold metals, metallic ores, precious stones, coal, and other substances of a saleable or merchantable nature within or upon the selected block, and also will, if required, and before the sale thereof, deliver to, or permit to be taken by, the lessors, their successors or assigns or their agent or agents a sample or samples of all gold metals, metallic ores, precious stones, coal, and other substances which shall have been dressed, crushed, and made merchantable and prepared for sale, all such samples so taken to be paid for by the lessors, their successors, or assigns at the current market rate, and also will immediately after any sale of the said gold metals, metallic ores, precious stones, coal, and other substances give to the lessors, their successors or assigns or their agent or agents a return of the prices for which the same respectively shall have been sold, and, if required, the names of the purchasers thereof, and also will within ninety days after any such sale, or within six months from the time of the extraction of the ore, or the finding of the precious stones, pay to the lessors, their successors or assigns the royalties hereinbefore reserved, and also will throughout the said term make and keep in some convenient place on the selected block, and so that the lessors, their successors or assigns or their agent or agents can have at all times free access thereto, proper books of account of the working of the said mines and the costs thereof, and of the disposal of the gold metals, metallic ores, precious stones, coal, and other substances of a saleable or merchantable nature, containing all particulars of quantities, dates, and other facts and circumstances necessary or proper for ascertaining the exact value of such gold, metallic ores, precious stones, coal, and other substances, and also correct maps, plans, and sections of the said mines and workings, and also will, when required by the lessors, their successors or assigns, or their agent or agents, give to them copies of all entries in the said books, and of every such map, plan, and section as aforesaid, and also will at the end or sooner determination of the said term give up to the lessors, or their successors or assigns the said books, plans, maps, and sections in good and perfect condition, and also will throughout the said term keep all boundary posts in good repair and condition, and every shaft, pit, or open working within the selected block sufficiently fenced for the protection of man and beast, and also will not, until the license in writing of the lessors, their successors or assigns, or their agent or agents, be obtained, wilfully close, fill up or choke any mine or shaft, and also will keep open and not obstruct all or any existing roads, paths, or bye-ways of any kind whatsoever, and also will permit the lessors, their successors and assigns, and their agent or agents, servants and workmen throughout the said term to enter upon any of the works carried on under or by virtue of these presents and examine the state and condition thereof, and to use the engines, machinery and apparatus upon or within the selected block for that or for any other lawful and reasonable purpose, the lessors, their successors and assigns making compensation for such use except when required for examining and taking plans, the amount of such compensation in case of difference to be settled by two arbitrators, one to be named by the lessors, or their successors or assigns, and the other by the lessee, his executors, administrators, or assigns, or if the arbitrators differ, by an umpire to be chosen by them before entering upon the arbitration, and if either party shall fail to name an arbitrator after notice in writing by the other or his or their agent requiring him or them so to do, or shall name an

arbitrator who neglects to act or to proceed with due diligence in the business of the arbitration, or who will not join in naming an umpire, then by the valuation of the arbitrator named by the other party, and the award made by such arbitrators or umpire may be made a rule of court subject to the provisions of the Code of Civil Procedure, or any then subsisting statutory modification thereof, and also to exercise the liberties hereinbefore reserved, and will afford all reasonable facilities and assistance in the exercise thereof, and also will from time to time make compensation to the lessee, tenant, or occupier of any part or portion of the selected blocks for all damage or injury to or interference with the surface thereof, and also will from time to time and at all times hereafter effectually keep indemnified the lessors, their successors, and assigns from and against all claims, demands, and expenses whatsoever by reason or in consequence of any injury to or interference with any lands or property whatsoever occasioned by or arising from the working under these presents, or the exercise of the liberties hereby granted, and also will deliver to the lessors, their successors, or assigns a copy of every assignment or under-lease of the said premises or any part thereof within two calendar months after the date of every such assignment or under-lease, and also will at the expiration or sooner determination of the said term deliver to the lessors, their successors, or assigns the mines worked under these presents, and all workings, buildings, boundary posts, and fences connected therewith and other the premises in good repair and working order, and in all respects in such state and condition as shall be consistent with the due performance of the covenants hereinbefore contained, and in the event of the lessors, their successors or assigns desiring to purchase any of the plant, machinery, or fittings belonging to the lessee, his executors, administrators, or assigns (provided he or they shall be willing to part with the same), then and in that case the amount of purchase-money to be paid for the same shall in the case of difference be settled by arbitration in the same manner as is hereinbefore provided in the case of difference arising as to the amount of compensation to be paid to the lessee, his executors, administrators or assigns as aforesaid. Provided always, and these presents are upon this express condition, that if and whenever any part of the assessments, penalties, premiums, royalties, or other payments hereby reserved shall be in arrear for thirty days after due notice has been served on the lessee, his executors, administrators, or assigns, or any one or more of them, or on his or their agents, or fixed on any part of the selected block demanding payment of the same, or if the lessee, his executors, administrators, or assigns, or his or their workmen, shall cease to carry on the regular working of the mines, or cause any obstruction or annoyance to the officers of the lessors or of their successors or assigns, or to the people of the country, or refuse to afford information to the lessors, their successors or assigns, or if and whenever there shall be a breach of any of the covenants on the part of the lessee, his executors, administrators, or assigns, then and in such case the lessors, their successors or assigns, or their agent or agents duly empowered in that behalf, may re-enter upon any part of the mines or workings carried on under this lease in the name of the whole, and thereupon the said term of thirty years shall absolutely determine. Provided always, and it is hereby agreed and declared, that no such re-entry or forfeiture of the said term under the proviso for re-entry hereinbefore contained shall take place unless and until the lessors, their successors or assigns shall have given to the lessee, his executors, administrators or assigns a notice calling upon him or them to give a reasonable explanation of the matter or matters complained of, and to rectify the same, which notice shall be in writing signed on behalf of the lessors, their successors, or assigns by the civil executive officer of the said district of Kolar, or by any other specially empowered in that behalf, and shall be served on the lessee, his executors, administrators and assigns, or any one or more of them, or on his or their agents, or fixed on any part of the selected block, and default shall have been made in giving such reasonable explanation and in rectifying the matter or matters complained of, six calendar months from the time of such notice being so served or affixed.

In witness whereof James Davidson Gordon, Esquire, C.S.I., Chief Commissioner of Mysore, acting for and on behalf of the lessors and the lessee, have hereunto set their respective hands and seals the day and year first above written.

The

The SCHEDULE to which the above written Indenture refers.

	Area.				Assessment.		
	A.	*G.*	*Yds.*		*Rs.*	*a.*	*p.*
Unassessed waste Government lands - -	797	5	64		—		
Unoccupied arable Government lands -	436	28	63		382	1	10
Occupied Government lands - - -	41	15	108		24	14	4
Inam lands - - - - - - -	4	30	7	(Jodi)	0	12	0
Acres	1,280	0	0		*Rs.* 407	12	2

(signed) *J. D. Gordon.*

Signed, sealed, and delivered by the above-named James Davidson Gordon, in the presence of

(signed) *W. J. Cuningham*, Bo.C.S.
C. Rangacharlu, Revenue Secretary.

(signed) *G. D. Beresford*, Lieut.Colonel.

Signed, sealed, and delivered by the above-named G. D. Beresford, in the presence of

(signed) *William Morgan.*
Henry T. Morgan.

— No. 8. —

From *H. M. Durand*, Esq., Under Secretary to the Government of India, Foreign Department, to *J. D. Gordon*, Esq., C.S.I., Chief Commissioner of Mysore (No. 100 I.G.) dated Fort William, 22nd January 1881.

I HAVE the honour to acknowledge the receipt of your secretary's letter, No. 5080–114, dated 30th November 1880, regarding mining leases in Mysore.

2. In reply, I am to say that the Government of India accepts generally your views on the subject as now stated. At the same time I am to request that the modifications suggested in my letter, No. 1094 I.G., dated 18th October 1880, may be carried out in the drawing up of future settlements.

3. I am further to call your attention to paragraph 3 (iii.) of the above letter, and to request that you will favour the Government of India with your opinion upon the suggestions there made, that to prevent disputes, the manner in which the output from the mines is to be valued should be determined under Rule VI. of the proposed rules forwarded in your letter, No. 2973–67, dated 17th August 1880.

— No. 9. —

LETTER from *A. H. Martindale*, Esq., Assistant Secretary to the Government of India, Foreign Department, to the Resident in Mysore (No. 936-I.) dated Simla, 13th April 1883.

WITH reference to the correspondence ending with Mr. Sandford's letter, No. 1154-G.-94, dated 13th August 1881, I am directed to forward copies of the papers noted in the margin, regarding the grant of leases for gold mining in Mysore.

From Secretary of State to Madras, No. 26, dated 28th December 1882, and enclosures.
From Madras to Secretary of State, No. 2, dated 30th January 1883, and enclosures.
(*N.B.*—This correspondence is printed in Return to House of Commons, No. 61, of 1883.)

2. These papers refer chiefly to the so-called Kolar concession of 1880, whereby a mining lease was granted to Colonel Beresford of the Madras Staff

Corps, and Assistant Adjutant General in the Madras Army. The concession appears to have been subsequently extended to an association formed of several gentlemen, more than one of whom appear to have been at the time in the service of the Government, and whose participation in the speculation in question was an obvious breach of the rules prohibiting Government officials from taking part in such ventures. The attention of the Government of India does not appear to have been directed at the time to the fact that the concession to these gentlemen formed a violation of the rules in force. I am now to request that you will be so good as to favour the Government of India at an early date with any remarks you may wish to make in explanation of the circumstances under which their application for the grant was accepted without further reference. I am particularly to draw your attention to the orders cited on the margin.

From Her Majesty's Secretary of State, No. 46, dated 31st May 1862.
From Her Majesty's Secretary of State, No. 22, dated 25th November 1862.
(These Despatches were partly republished in the "Gazette of India," *vide* Notifications, dated 16th January 1863, and 28th August 1872.)
From Secretary of State, No. 99, dated 26th August 1873. (*Vide* Home Department Circular, No. 15-534, dated 13th February 1874.)
N.B.—The above orders are given in the Return to the House of Commons, No. 61, of 1883.

— 10. —

LETTER from *J. B. Lyall*, Esq., Officiating Resident in Mysore, to *C. Grant*, Esq., C.S.I., Secretary to the Government of India, Foreign Department (No. 1312-216); dated Bangalore, 12th September 1883.

I HAVE the honour to acknowledge the receipt of your letter, No. 936-I., dated 13th April 1883, forwarding correspondence regarding leases granted in Mysore for gold mining, and calling for any remarks in explanation of the circumstances under which applications for grants were accepted from officers who were in the service of Government.

2. In reply, I have the honour to forward copy of letter No. 22, dated 31st August last, from the Dewan of Mysore, and its enclosures in original.

3. From the papers submitted, it would appear that in their official dealings in 1876 and 1877 with Colonel Beresford of the Madras Staff Corps, Mr. Dalyell and Mr. Saunders, late Chief Commissioners of Mysore, must have both overlooked the fact that by the Secretary of State's Despatch, No. 22, dated 25th November 1862, the holding of land in Mysore and certain other States by military as well as civil officers was declared objectionable. It seems probable that Messrs. Dalyell and Saunders remembered only the general rule which allows military officers not in civil employ to hold land in any part of India; the reason for the special rule is not apparent on the surface, so unless an officer happened to remember its existence, he would naturally conclude that a military officer might hold land in Mysore as well as in British territory.

4. The names of the other concessionaires, some of whom were in civil employ, were not disclosed in the documents which came before the Chief Commissioner of Mysore; they first appeared in a document presented to the Dewan after the rendition. These other concessionaires seem to have intended from the first to engage in the enterprise as shareholders in a company, but till the company could be formally constituted, Colonel Beresford held the whole property in trust.

LETTER from *K. Sheshadri Iyer*, Dewan of Mysore, to the Resident in Mysore (No. 22); dated Bangalore, 31st August 1883.

From the Government of India, Foreign Department.

ADVERTING to letter,* No. 936-I., dated 13th April 1883 (which, with enclosures, is herewith returned), I have the honour to state that, upon a study of the previous correspondence, the facts connected with the granting of mining rights to the Kolar Concessionaires appear to be as follows:—

2. In August 1873, when Sir Richard Meade was the Chief Commissioner, a Mr. Lavelle applied for the exclusive privilege of mining in the Kolar district of

of the Mysore Province. When the terms of this proposal were under discussion and nothing definite had been granted to Mr. Lavelle, he applied that the names of Colonel Beresford and Mr. Mackenzie might be substituted for his; a request which was granted by Mr. Dalyell, the Officiating Chief Commissioner, in March 1876. There is nothing on record to show that Mr. Dalyell's attention was drawn to the fact that Colonel Beresford was in Government service, and that the rules of that service prevented his acquiring any such property. There was no reference made on the point either to the Government of India or of Madras, where Colonel Beresford was at the time serving.

3. The discussion on the original application of Mr. Lavelle ended in an Agreement, dated 19th March 1877, beween the original applicant of the first part, the Government of Mysore of the second part, and Colonel Beresford and Mr. Mackenzie of the third part. A copy of this Agreement is put up, showing the terms on which the concession was granted. In July 1877 Mr. Mackenzie assigned all his right and interest in favour of Colonel Beresford, and the transaction was admitted by Mr. Saunders as Chief Commissioner. Appendix A.

4. In accordance with the Agreement above alluded to, Colonel Beresford selected 11 blocks of land in the Kolar District for gold mining purposes, and the Mysore Government granted to Colonel Beresford separate leases for these 11 distinct blocks; the first lease was issued on 22nd March 1880, and the last, the eleventh, on 15th March 1881, all before the rendition (24th March 1881).

5. After the rendition, and in the month of December 1881, when the Kolar Concessionaires Company, Limited, had been formed, an Indenture was executed between Colonel Beresford of the first part, and several gentlemen of the second part, and the Kolar Concessionaires Company of the third part. The document was registered, and copy of it was sent to my office. For the first time in this long correspondence, it was made formally known to Government in the 5th paragraph of this Indenture that Colonel Beresford had been constituted trustee for the several gentlemen mentioned in the margin by deed, dated 19th February 1880, and that they possessed a certain defined share in the Kolar Concession from that date. The recitals in this Indenture (dated the 6th December 1881) explain all the transactions which had previously taken place in connection with the concession granted by the Mysore Government. A memorandum of these recitals (Appendix B.) is enclosed for ready reference. The transactions therein referred to were not formally reported to the Mysore Government, though some allusion is made in previous correspondence to Colonel Beresford being only a trustee for some gentlemen not named.

	Shares.
Mr. J. H. Blair, retired C. S. Madras	12·72
General Beresford, retired Staff Corps	8·72
Mr. A. H. Anderson	8·72
Mr. Leander Miller, establishment of John Miller	7·72
Mr. Frederick George Shaw	7·72
Captain M. B. McTaggart, retired	4·72
Mr. J. D. B. Gribble, M. Civil Service	4·72
Colonel A. W. Lindsay, retired	4·72
Colonel J. L. Pearse	4·72
Mr. Lavelle	4·72
Lieutenant-Colonel Shaw Stewart	4·72
Colonel Michael	4·72
Mr. William Morgan, Solicitor	2·72

6. The financial results of the grants, in favour of the Kolar Concessionaires and others, are shown in the accompanying list (Appendix C.).

P.S.—The income to Mysore from grants in connection with the Kolar Concession amounted till the rendition to *Rs.* 92,825. 7*a.* 11*p.* The income from grants made since the rendition, unconnected with the Kolar Concession, amount to *Rs.* 46,285. 8*a.*, exclusive of stamp and registration fees upon some grants which are at present not ascertainable.

Appendix A.

Memorandum of Agreement made the 19th day of March 1877, between *Michael Fitzgerald Lavelle*, Esq., of Madras in the East Indies, Civil Engineer, of the first part, the Government of Mysore of the second part, and *George Dela Poer Beresford*, a Lieutenant Colonel in the Madras, Staff Corps, and at present holding the appointment of Officiating Assistant Adjutant General at Head Quarters, and residing at Madras, and *Alexander Mackenzie*, Esq., of Madras, a Member of the Firm of Messrs. *Arbuthnot & Co.*, of that place, Bankers, Merchants, and Agents, of the third part.

Whereas, by a memorandum of agreement, dated the 22nd day of February 1875, and expressed to be made between the said Government of Mysore of the one part, and the said M. F. Lavelle of the other part, it was thereby agreed that the said M. F. Lavelle should, at all times during the period of three years, commencing from the said 22nd day of February 1875, have the exclusive right of prospecting and examining for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature, in and throughout the district of Kolar in the Nandydroog Division of Mysore, and by the agreement now in recital, it was, *inter alia*, provided that the said M. F. Lavelle should find all moneys necessary for the purpose of prospecting, and that the said M. F. Lavelle, during the said period of three years, should be at liberty to select one or more pieces of land not exceeding in the aggregate 10 pieces, and no one piece to exceed in extent two square miles out of any part of the lands comprised within the said district of Kolar, and which the said M. F. Lavelle should deem suitable for mining for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature, and that the said Government of Mysore should grant to the said M. F. Lavelle leases for the same upon the terms, covenants, and conditions as in the said agreement now in recital is mentioned:

And whereas, by articles of agreement made on the 18th day of February 1875, and expressed to be between the said George Dela Poer Beresford of the one part and the said M. F. Lavelle of the other part, in consideration of the said George Dela Poer Beresford agreeing to provide the said M. F. Lavelle with all necessary moneys for prospecting and working under the said hereinbefore in part recited agreement, a certain proportion of the profits to arise therefrom was thereby secured to him:

And whereas, for the purpose of raising the necessary funds, the said M. F. Lavelle and George Dela Poer Beresford associated themselves with the said A. Mackenzie and several others.

And whereas, in pursuance of the terms of an agreement entered into on the 13th day of March 1876, between the said M. F Lavelle and the said George Dela Poer Beresford and Alexander Mackenzie, together with the several others so applied to by the said M. F. Lavelle and George Dela Poer Beresford, the said M. F. Lavelle requested the said Government of Mysore to grant its consent to a transfer and assignment of the said agreement to the said George Dela Poer Beresford and A. Mackenzie, and in every respect to consider the said George Dela Poer Beresford and A. Mackenzie as the assignees of all rights then vested in the said M. F. Lavelle by virtue of the said agreement:

And whereas, for the purpose of carrying out the said request of the said M. F. Lavelle, the Government of Mysore have consented, upon the said M. F. Lavelle surrendering to the said Government of Mysore all his interest under the said agreement, to enter into a similar agreement with the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns:

It is witnessed that he, the said M. F. Lavelle, doth hereby surrender unto the said Government of Mysore all the right of him, the said M. F. Lavelle, to prospect and examine for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature in the district of Kolar and all other the rights and privileges of him, the said M. F. Lavelle, under the said agreement of the 22nd February 1875.

And it is further witnessed that, in consideration of all and singular the premises, and at the request and by the direction of the said M. F. Lavelle, testified by his execution of these presents, it is hereby agreed between the Government of Mysore on the one part, and the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns on the other part, as follows:—

1. The said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns, shall, from time to time, and at all times during the period of three years commencing from the 13th day of March 1876, have exclusive license and liberty to enter into, upon, and throughout the district of Kolar in the Nandydroog Division of Mysore, and the boundaries of which district are particularly described in the schedule hereunder written, for the purpose of prospecting and examining for gold, metallic ores, precious stones, coal, and other substances of a merchantable nature, the quartz, reefs, and strata of earths, stone, or rock running through the said district, and also for the like purposes or any of them to drive or sink shafts in any place or places within such district.

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2. The said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns shall find all moneys necessary for the purposes of prospecting and examining the said district and also of driving shafts therein, but shall not, during such period of three years, be required to pay any rent or royalty to the said Government of Mysore in respect of the land so to be entered into and upon by them as aforesaid.

3. The said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns shall not, during their operations for prospecting and examining in the said district the quartz, reefs and strata of earths, rock or stone, in driving shafts in any of the lands comprised in such district, interfere with the works or plant or vested interests of native miners and smelters in any other mines or washings within the limits of the said district of Kolar, and which are now in existence or in course of operation.

4. The said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns, shall, during the said period of three years, be at liberty to select, mark out and survey one or more pieces of land, but not exceeding in the aggregate 10 pieces of land, and no one piece of land to exceed in extent two square miles, out of any part or parts of the lands comprised within the said district of Kolar, and which they, the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns, shall deem suitable for the purposes of mining for gold, metallic ores, precious stones, coal and other substances of a merchantable nature, and the said Government of Mysore shall, within the space of three calendar months from the time of receiving from the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns, a notice in writing of any piece of land having been so selected, marked out and surveyed by them, grant to them and their executors, administrators or assigns, a lease containing the exclusive license and liberty throughout such piece of land to mine and work all quartz, reefs and beds or strata of earth, stone or rock, containing or supposed to contain gold, metallic ores, precious stones, coals or other substances of a merchantable nature, for the term of 20 years from the date of such lease.

5. Every lease so to be executed by or on behalf of the said Government of Mysore in favour of the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns as aforesaid, shall contain the terms and conditions following, that is to say:—

I. Each lease shall be executed in duplicate as lease and counterpart, and shall be registered in due form of law.

II. Each lease shall grant to the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns, exclusive license and liberty to search for, mine, and work all quartz, reefs, and beds and strata of earth, stone or rock, containing or supposed to contain gold, metallic ores, precious stones, coal, or other substances of a merchantable nature, and to wash, dress, crush and make merchantable all such gold, metallic ores, precious stones, coal and other substances found therein.

III. Each lease shall contain power for the said George Dela Poer Beresford and A. Mackenzie, their executors, admnistrators and assigns to sell and dispose of all gold, metallic ores, precious stones, coal or other substances of a merchantable nature worked or found by them.

IV. Each lease shall contain a provision prohibiting the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns from interfering with the works, plant, or vested interests of any of the native miners and smelters which are now in existence, or in the course of operation, in any part of the land comprised in such lease.

V. Each lease shall be for the term of 20 years, commencing from the day of the date thereof.

VI. Each lease shall provide that the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns, shall pay, from the date of its execution and for the term of the lease, the annual assessment chargeable on all arable and assessed lands comprised in such lease, the amount of such assessment being fixed at the date thereof, to be paid by instalments according to the rules in force in the district for the collection of land revenue; and in addition to such annual assessment shall pay a penalty or premium of 30 times the annual assessment in respect of all assessed lands which shall be required by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, for the purpose of erecting buildings thereon, sinking shafts, or in any way opening up the surface therein, such penalty or premium being computed on the assessment paid on the land at the time being, in the case of Government lands, or on the recorded valuation or "beriz," in the case of inam or kayemgutta holdings, and being determined absolutely by the Deputy Commissioner of the district at the time of the execution of such lease, or thereafter at any time that the land may be taken up by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, or during the term of their lease. Provided that no inam or occupied land shall be comprised in a selected block, unless the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, can themselves buy out the holders, or make their own terms with them as to the cession of their rights; in which case the payment of the fine or premium afore-men-

tioned shall be remitted, and the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns, shall be required only to pay to the Government the annual assessment chargeable in the case of Government assessed lands, and the jodi or quit-rent which has theretofore been paid to Government by the inamdar or other occupant in the case of inam lands. Provided also, that the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns shall, during the continuance of the lease, pay, in addition to the annual assessment, quit-rent, or jodi aforesaid, all local cesses and other taxes or rates of every desciption for the time being payable in respect of the premises or lands comprised in the lease, or of any buildings or works erected thereon.

VII. Each lease shall provide for the payment to the said Government of Mysore, their successors or assigns, or to any officer appointed by them for the purpose of receiving the payment by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, of a royalty of 10 per cent. upon the net sale proceeds of all gold, metallic ores, coal, and other substances of a saleable nature, which shall have been dressed, crushed, and made merchantable by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, and such royalty shall be paid clear of all deductions whatever.

VIII. Each lease shall provide for the payment to the said Government of Mysore, their successors, or assigns, or to any officer appointed by them for the purpose of receiving the payment by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, of a royalty of 20 per cent. upon the saleable value of all precious stones found on the land comprised in such lease, and such royalty shall be paid clear of all deductions whatever.

IX. Each lease shall contain a provision that, if and whenever any of the said rents, assessments, or royalties, shall be in arrear for the space of 60 days after the expiration of the time allowed for payment by Clauses VI. and X. of paragraph 5, and after the issue of a notice by the civil executive officer of the district, to the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, they shall not, within 30 days after the service of such notice, pay the rents, assessments, and royalties, the said Government of Mysore, their successors or assigns, shall be at liberty to seize and distrain all gold, metallic ores, precious stones, coal and other substances of a saleable nature, in or about the mines or pits opened, worked, or carried on by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns, in the land comprised in such lease, and that the said Government of Mysore, their successors or assigns, may sell and dispose of every such distress as landlords may do for rent in arrear under demises of lands, and out of such distress or distresses, and the moneys produced thereby, may deduct and retain all arrears of rents or assessments and royalties then due under the lease, and all expenses incurred in or about any such distress.

X. Each lease shall contain the following covenants on the part of the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, and assigns, that they will, throughout the term of lease, in the best and most effectual manner, and without intermission, except when prevented by inevitable accident, search for all gold, metals, metallic ores, precious stones, coal, and other substances of a saleable character, within or upon the lands comprised in such lease, and will also, if required, and before the sale thereof, deliver to, or permit to be taken by the said Government of Mysore, their successors or assigns, or their agent or agents, a sample or samples of all metals, metallic ores, precious stones, coal and other substances which shall have been dressed, crushed, and made merchantable and prepared for sale. All such samples so taken shall be paid for by the said Government of Mysore, their successors or assigns, at the current market rate. And, also, that they, the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators, or assigns will, immediately after any sale of the said metals, metallic ores, precious stones, coal and other substances. give to the said Government of Mysore, their successors or assigns, or their agent or agents, a return of the prices for which the same respectively shall have been sold, and, if required, the names of the purchasers thereof, and also that they will, within 90 days after any such sale, or within six months from the time of the extraction of the ore, pay to the said Government of Mysore, their successors or assigns, the royalties hereinbefore reserved.

And also that they will, throughout the said term, make and keep in some convenient place on the said lands, and so that the said Government of Mysore, their successors, agent, agents, and assigns, can have at all times free access thereto, proper books of accounts of the working of the said mines, and the costs thereof, and of the disposal of the metals and metallic ores, containing all particulars of quantities, dates, and other facts and circumstances necessary or proper for ascertaining the exact value of such metal and metallic ore. And also correct maps, plans, and sections of the said mines and workings. And also will, when required by the said Government of Mysore, their successors or assigns, or their agent or agents, give to them copies of all entries in the said books, and of every such map, plan, and section, as aforesaid. And also will, at the end, or sooner determination of the said term, give up to the said Government of Mysore, or their successors or assigns, the said books, maps, plans, and sections in good and perfect condition. And also will, throughout the said term, keep all boundary posts in good repair

repair and condition, and every shaft, pit, or open working within the said lands, sufficiently fenced for the protection of man and beast. And also will not until the license be obtained in writing of the said Government of Mysore, their successors or assigns, or their agent or agents, wilfully close, fill up or choke any mine or shaft. And also will keep open and not obstruct all or any existing roads, paths, or bye-ways of any kind whatsoever. And also will permit the said Government of Mysore, their successors and assigns, and their agent or agents, servants and workmen, throughout the said term, to enter upon any of the works carried on under or by virtue of these presents, and examine the state and condition thereof, and to use the engines, machinery and apparatus upon or within the said lands, for that or for any other lawful and reasonable purpose, making compensation for such use (except when required for examining and taking plans). The amount of such compensation, in case of difference, to be settled by two arbitrators, one to be named by the said Government of Mysore or their successors or assigns, and the other by the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns, or if the arbitrators differ by an umpire to be chosen by them before entering upon the arbitration, and if either party shall fail to name an arbitrator after notice in writing by the other, or his or their agent, requiring him or them so to do, or shall name an arbitrator who neglects to act or to proceed with due diligence in the business of the arbitration, or who will not join in naming an umpire, then by the valuation of the arbitrator named by the other party, and the award made by such arbitrators or umpire may be made a rule of Court, subject to the provision of the Code of Civil Procedure or any then subsisting statutory modification thereof, and also to exercise the liberties hereinbefore reserved, and will afford all reasonable facilities and assistance in the exercise thereof. And also will from time to time make compensation to the lessee, tenant or occupier of any of the said lands for all damage or injury to, or interference with, the surface thereof.

And also will from time to time, and at all times hereafter, effectually keep indemnified the said Government of Mysore, their successors and assigns, from and against all claims, demands and expenses whatsoever, by reason, or in consequence of any injury to, or interference with any lands or property whatsoever, occasioned by, or arising from the working under these presents, or the exercise of the liberties hereby granted. And also will deliver to the said Government of Mysore, their successors or assigns, a copy of every assignment or under-lease of the said premises or any part thereof, within two calendar months after the date of every such assignment or under-lease. And also will, at the expiration or sooner determination of the said term, deliver to the said Government of Mysore, their successors or assigns the mines worked under these presents, and all workings, buildings, boundary posts and fences connected therewith, and other the premises in good repair and working order, and in all respects in such state and condition as shall be consistent with the due performance of the covenants hereinbefore contained. And in the event of the said Government of Mysore, their successors or assigns desiring to purchase any of the plant, machinery or fittings belonging to the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns (providing they shall be willing to part with the same), then and in that case the amount of purchase money to be paid for the same shall in the case of difference be settled by arbitration in the same manner as is hereinbefore provided in the case of difference arising as to the amount of compensation to be paid to the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns as aforesaid.

XI. That each lease shall contain an express condition to the effect that, if and whenever any part of the rents or assessments and royalties thereby reserved shall be in arrear for 30 days after due notice has been served on the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns, or any one or more of them, or on their agents, or fixed on any part of the lands comprised in the lease, demanding payment of the same, or if the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns, or their workmen shall cease to carry on the regular working of the mines, or cause any obstruction or annoyance to the officers of the said Government of Mysore, or to the people of the country, or refuse to afford information to the Government of Mysore, or if and whenever there shall be a breach of any of the covenants on the part of the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns, then in such case the said Government of Mysore, their successors or assigns or their agent or agents duly empowered on that behalf, may re-enter upon any part of the mines or workings carried on under any such lease in the name of the whole, provided always that no such re-entry shall take place until after the expiration of a notice, which shall first be given to the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators or assigns, calling upon them within a period of six months to give a reasonable explanation of the matter complained of, and to rectify the same, which notice shall be in writing, and shall be served on the said George Dela Poer Beresford and A. Mackenzie, their executors, administrators and assigns or any one or more of them, or on their agents, or fixed on any part of the lands comprised in the lease, and to be signed on behalf of the said Government of Mysore, by the Civil Executive Officer of the district, or any other officer specially empowered on that behalf, and in default of any such reasonable explanation and rectification as aforesaid the term of 20 years to be granted by such lease shall absolutely cease and determine. In witness thereof Colonel James Langford Pears, Commissioner of the said Nandydroog

Division of Mysore, acting for and on behalf of the said Government of Mysore and the other parties to these presents have hereunto set their respective hands the day and year first above written.

SCHEDULE to which the above-written Agreement refers.

Boundaries of the Kolar District:

On the east, by the North Arcot District.

On the south, by the Salem District.

On the west, by the Bangalore and Tumkur Districts of the Mysore Province.

On the north, by the Bellary and Kadapa Districts.

Area of the district, 2,500 square miles or thereabouts.

(signed) *M. F. Lavelle.*

Witness to the signature of the above-named Michael Fitzgerald Lavelle.

(signed) *John Miller*, of Madras, Barrister-at-Law.
J. J. Palman, Managing Clerk
to the Administrator General of Madras.

(signed) *J. L. Pearse*,
Commissioner, Nandydroog Division.

Witness to the signature of the above-named James Langford Pearse.

(signed) *R. H. James.*
J. W. Blaikie.

(signed) *G. Dela Poer Beresford*, Lieut.-Col.,
Assistant Adjutant General.

Witness to the signature of the above-named George Dela Poer Beresford.

(signed) *W. E. Schmidt.*
John Sylk.

(signed) *A. Mackenzie.*

Witness to the signature of the above-named Alexander Mackenzie.

(signed) *Francis Desilva.*
E. Robbinson.

Present at 12 noon on 18th April 1877 at the office of Messrs. Arbuthnot & Co., Beach Madras by—

(signed) *A. Mackenzie.*

Appendix B.

Abstract Memorandum of the Recitals in the Deed of Assignment, dated 6 December 1881, executed in favour of the Kolar Concessionaires Company.

I. Memorandum of Agreement, dated 19 March 1877.	Parties— 1. Mr. M. F. Lavelle. 2. Government of Mysore. 3. Colonel G. D. Beresford and Mr. A. Mackenzie. By this agreement, the right of prospecting for gold in the Kolar District up to 13 March 1879 is transferred to parties No. 3; viz., Colonel G. D. Beresford and Mr. A. Mackenzie.
II. Indenture, dated 21 July 1877 -	Parties— 1. Colonel G. D. Beresford. 2. Mr. A. Mackenzie. Mr. Mackenzie makes over all his right, title, and interest in the Kolar Concession to Colonel G. D. Beresford.
III. Chief Commissioner's Order, No. 8246—1656, dated 12 February 1880.	Extending the prospecting period up to February 1883, and the period of lease from 20 to 30 years, and reducing the rate of royalty from ten to five per cent.
IV. Deed of Trust, dated 19 February 1880.	Colonel Beresford was appointed trustee for the following gentlemen in connection with the Kolar Concession:—

	Shares.
1. Mr. J. H. Blair	$\frac{12}{72}$
2. Colonel G. D. Beresford	$\frac{8}{72}$
3. Mr. A. Hay Anderson	$\frac{8}{72}$
4. Mr. Leander Miller (as Executor of John Miller)	$\frac{7}{72}$
5. Mr. F. G. Shaw	$\frac{7}{72}$
6. Mr. W. B. McTaggart	$\frac{4}{72}$
7. Mr. J. D. B. Gribble	$\frac{4}{72}$
8. Colonel A. W. C. Lindsay	$\frac{4}{72}$
9. Colonel J. L. Pearse	$\frac{4}{72}$
10. Mr. M. F. Lavelle	$\frac{4}{72}$
11. Colonel J. H. M. Shaw Stewart	$\frac{4}{72}$
12. Colonel J. Michael	$\frac{4}{72}$
13. Mr. W. Morgan	$\frac{2}{72}$
Total	$\frac{72}{72}$

V. Lease, dated 22 March 1880 -	The Government of Mysore lease to Colonel Beresford the "Ooregaum Block," containing 1,280 acres, 30 guntas, and 70 square yards.
VI. Lease, dated 13 August 1880 -	Leasing the "Mathamangalam Block" to Colonel Beresford, 1,280 acres.
VII. Indenture, dated 27 September 1880.	Parties— 1. Colonel G. D. Beresford. 2. The 13 gentlemen named in Deed of Trust, dated 19 February 1880 (*vide* Document No. IV. above). 3. The Mysore Gold Mining Company (Limited) formed in England. 4. Charles Tennant and Archibald Shanks Shaw (probably promoters of the above Company). 750 acres out of the "Ooregaum Block," known as blocks Nos. 3, 4 and 5, are sold to party No. 3, "The Mysore Gold Mining Company."

VIII. Indenture, dated 1 November 1880.	Parties— 1. Colonel G. D. Beresford. 2. Mr. A. Mackenzie. 3. All the 13 gentlemen above referred to. 4. Ooregaum Gold Mining Company (Limited), formed in Madras. Selling to party No. 4, "The Ooregaum Gold Mining Company," 263 odd acres out of the Ooregaum Block, and known as Block No. 2.
IX. Agreement, dated 16 September 1880, and indenture, dated 1 November 1880.	Parties— 1. All the 13 gentlemen above referred to, represented by Colonel G. D. Beresford. 2. The Madras Gold Mining Company (Limited), formed at Madras. Making over 640 acres out of the Madamangalam Block to party No. 2, the Madras Gold Mining Company.
X. 1. Indenture, dated 10 August 1880. 2. Agreement, dated 6 November 1880. 3. Indenture, dated 21 April 1881.	Parties— 1. The 13 gentlemen above named. 2. The Kolar Gold Mining Company (Limited), promoted by Messrs. Adam Hay Anderson and T. D. Sargent. Selling to "The Kolar Gold Mining Company" 300 acres out of the "Madamangalam Block."
XI. Indenture, dated 14 October 1880.	Colonel James Michael (No. 12) makes over to Colonel William Arbuthnot his $\frac{4}{72}$ shares in the concession.
XII. Agreement, dated 6 December 1880.	Parties— 1. The Kolar Gold Mining Company. 2. Mr. Adam Hay Anderson. 3. The 13 gentlemen above named. The Kolar Company agreed to release to party No. 3 for a consideration of 5,000 *l.*, the right to require a sub-lease of the southern moiety of the Madamangalam Block, which had been secured to the said company by indenture, dated 10 August 1880. *Note.*—The above-mentioned sum of 5,000 *l.* was paid by the 13 gentlemen to the Kolar Company. By the above agreement, it was also agreed that the Kolar Company should take the northern moiety of the Madamangalam Block in lieu of the southern moiety which they relinquished.
XIII. Agreement endorsed on the agreement, dated 6 December 1880.	Altering a date in the agreement, dated 10 August 1880.
XIV. Indenture, dated 7 December 1880.	Parties— 1. All the 13 gentlemen named above, substituting Colonel Arbuthnot for Colonel Michael. 2. Colonel H. Dyer. 3. R. Gordon (Trustee for the Great Southern of Mysore Gold Mining Company) (Limited). Parties in No. 1 agree to grant to the Great Southern of Mysore Gold Mining Company a sub-lease of the southern half of the Madamangalam Block.
XV. Agreement, dated 3 January 1881.	Modifying dates of payment of consideration money referred to in agreement, dated 7 December 1880.
XVI. Under-lease, dated 8 April 1881	Parties— 1. Colonel Beresford. 2. All the remaining 12 gentlemen. 3. Colonel H. Dyer. 4. The Great Southern Company. Parties No. 4 accept an under-lease of the southern moiety of the Madamangalam Block.

XVII. Indenture, dated 8 January 1881	Parties— 1. Colonel Beresford. 2. All the remaining 12 gentlemen above referred to. 3. Arthur Lionel Preston. 4. The Nandydroog Company (Limited). The Nandydroog Company, No. 4, are granted an under-lease of about 250 acres out of "Block No. 1, Ooregaum."
XVIII. Lease, dated 7 March 1881 -	The Government of Mysore grant to Colonel G. D. Beresford a lease of the Oriental Block, 640 acres.
XIX. Agreement, dated 25 November 1880.	Parties— 1. The 13 gentlemen referred to above. 2. Sir W. W. Arbuthnot, Bart. Sir W. W. Arbuthnot agreed to procure a company, who would take a sub-lease of the Oriental Block.
XX. Agreement, dated 25 November 1880. Agreement, dated 4 July 1881 -	Parties— 1. The 13 gentlemen above referred to. 2. Mr. A. Mackenzie. The Honourable P. Macfayden. Sir W. W. Arbuthnot. Mr. G. G. Arbuthnot. Mr. J. W. Arbuthnot, of Messrs. Arbuthnot & Co. Messrs. Arbuthnot & Co. agree to procure a company for the sub-lease of the Oriental Block. *Note.*—This company has not as yet been formed.
XXI. Lease, dated 15 March 1881 -	Parties— 1. Colonel Beresford. 2. The Government of Mysore. Government lease to Colonel Beresford the "No. 2 North Ooregaum Section Block." Extent 320 acres, 37 guntas, 69 square yards.
XXII. Agreement, dated 4 December 1880.	Parties— 1. Mr. J. H. Blair and Colonel A. W. C. Lindsay, on behalf of the 13 gentlemen above referred to. 2. James Thomas Harris. Party No. 2 agrees to purchase the "No. 2 North Ooregaum Section Block."
XXIII. Agreement, dated 24 February 1881.	Altering a date in the agreement, dated 4 December 1880. *Note.*—A company was formed in England, under the name of "The North Ooregaum Gold Mining Company," for taking a sub-lease of No. 2 North Ooregaum Section Block, but no such sub-lease has as yet been executed.
XXIV. Lease, dated 15 March 1881 -	Parties— 1. The Government of Mysore. 2. Colonel G. D. Beresford. Government grant to Colonel Beresford a lease of the No. 4 North Ooregaum Section Block. Extent 320 acres.
XXV. Agreement, dated 3 January 1881.	Parties— 1. Mr. J. H. Blair and Colonel A. W. C. Lindsay, on behalf of the 13 gentlemen. 2. Inches Campbell Walker. Mr. Walker agrees to form a company for the sub-lease of "The No. 4 North Ooregaum Section Block."

XXVI. Agreement, dated 21 February 1881.	Modifying the date mentioned in the agreement, dated 3 January 1881, for the formation of the company therein described.
XXVII. Under-lease, dated 27 July 1881, and Agreement, dated 13 October 1881.	Parties— 1. Colonel Beresford. 2. All the remaining 12 gentlemen. 3. Messrs. Arbuthnot & Co. 4. Inches Campbell Walker. 5. Nine Reefs Company (Limited). The Nine Reefs Company take a sub-lease of No. 4 North Ooregaum Section Block.
XXVIII. Lease, dated 7 March 1881 -	Government grant a lease of the Balaghat Block to Colonel Beresford. Extent 150 acres.
XXIX. Agreement, dated 25 December 1880.	Parties— 1. The 13 gentlemen above referred to. 2. The Honourable P. Macfayden. No. 2 agreed to procure a company for the sub-lease of the Balaghat Block.
XXX. Agreement, dated 26 March 1881. Indenture, dated 1 June 1881.	Such a company was formed, under the name of "The Balaghat Gold Mining Company (Limited)," and the company took a sub-lease of the Oriental Block. *Note.*—Mr. J. Miller, one of the 13 gentlemen above named, being dead, the name of his executrix, Catherine Emma Morgan, is entered in this document.
XXXI. Lease, dated 7 March 1881 -	Government grant to Colonel Beresford the lease of the Kaiser-i-Hind Block. Extent 640 acres. *Note.*—The royalty and rents payable to Government for this block were compounded by a lump sum payment of 55,000 rupees.
XXXII. Agreement, dated 31st January 1881.	Parties— 1. The 13 gentlemen named above. 2. John Henry Buchanan Forbes. No. 2 agreed to procure a company for taking a sub-lease of the "Kaiser-i-Hind" Block.
XXXIII. Agreement, dated 31 January 1881.	Parties— 1. The 13 gentlemen named above. 2. Messrs. Arbuthnot & Co. Messrs. Arbuthnot & Co. agree to form a company for taking up the Kaiser-i-Hind Block.
XXXIV. Agreement, dated 30 March 1881, and Indenture, dated 26 July 1881.	Such a company was formed, under the name of "The Kaiser-i-Hind Gold Mining Company (Limited)," and the company took a sub-lease of the Kaiser-i-Hind Block.
XXXV. Lease, dated 15 March 1881 -	Government grant to Colonel Beresford the lease of the Victoria Block. Extent 640 acres.
XXXVI. Agreement, dated 7 January 1881.	Parties— 1. The 13 gentlemen above named. 2. Major Charles Henry Streett. No. 2 agreed to form a company for the purpose of taking a sub-lease of the Victoria Block.
XXXVII. Agreements, dated 14 June 1881 and August 1881.	Extending time for the formation of the above-mentioned company.

XXXVIII. Agreement, dated 31 January 1881.	Parties— 1. The 13 gentlemen above named. 2. Mr. C. H. Streett. No. 2 agreed to form a company for the purpose of taking up the Albert Block. *Note.*—No lease for the Albert Block has yet been issued by Government.
XXXIX. Agreements, dated 14 June 1881 and August 1881.	Extending time for the purchase of the Albert Block.
XL. Lease, dated 15 March 1881 -	Government grant to Colonel Beresford a lease of the No. 3 North Ooregaum Section Block. Extent 320 acres.
XLI. Lease, dated 15 March 1881 -	- ditto - - Concessionaires' Block. Extent 640 acres.
XLII. Lease, dated 15 March 1881 -	- ditto - - Simon's Block. Extent 318 acres, 37 guntas, 69 square yards.
XLIII. Mortgage deeds, dated 1 September 1880 and 24 January 1881	Mr. Gribble's and Mr. Adam Hay Anderson's shares in the concession were mortgaged to Messrs. Arbuthnot & Co.
XLIV. Indenture, dated 6 December 1881.	The rights and premises granted to the Kolar Concessionaires are assigned to the "Concessionaires Company," composed of the following gentlemen :—

1. Colonel G. D. Beresford.
2. Mr. G. H. Blair.
3. Colonel A. W. C. Lindsay.
4. Colonel J. L. Pearse.
5. Mr. Adam Hay Anderson.
6. Catherine Emma Morgan (Executrix of the late Mr. John Miller).
7. Mr. F. G. Shaw.
8. Mr. J. D. B. Gribble.
9. Mr. W. B. McTaggart.
10. Mr. M. F. Lavelle.
11. Lieutenant-Colonel J. H. M. Shaw Stewart.
12. Lieutenant-Colonel W. Arbuthnot.
13. Mr. W. Morgan.

(signed) *K. Sheshadri Iyer,*
Dewan of Mysore.

APPENDIX C.

REGISTER of LEASES granted by the Government of *Mysore* for Gold Mining in the Province of *Mysore*.

District and Taluk.	Name of Property.	Name of Lessee.	Date and Term of Lease.	Description of Land.	Extent.	Annual Assessment Payable to Government.	REMARKS, Showing Stamp Duty and Registration Fees, and Redemption Fine and Deposits.	
					Acres G. Yds.	*Rs. a. p.*		*Rs. a. p.*
KOLAR, BETMANGALA -	Ooregaum, No. I - -	Lieutenant-Colonel George de la Poer Beresford.	22 Mar. 1880, 30 years.	Unassessed waste land	660 25 0	—	Stamp duty - - - - - - - -	26 - -
				Occupied land - -	153 7 108	148 - 9	Registration fees - - - - - -	26 12 -
				Unoccupied land -	199 0 40	87 9 5	Stamp for assignment of 250 acres to the Nandydroog Gold Mining Company - - -	7,526 -
				Inam land - -	267 37 43	96 1 8	Registration fees for - ditto - ditto - -	1,537 8 -
					1,280 30 70	331 11 10	Stamp for assigning 263½ acres to the Ooregaum Company - - - - - - -	225 - -
							Registration fees for - ditto - ditto - -	80 - -
							Stamp for assignment to Mysore Gold Mining Company - - - - - - -	5,525 - -
							Registration fees for - ditto - ditto - -	1,132 - -
	Mathamangalam Block - ditto - ditto - -		13 Aug. 1880, 30 years.	Unassessed waste land	797 5 64	—	Stamp duty - - - - - - - -	26 - -
				Unoccupied arable land.	436 28 63	382 1 10	Registration fees - - - - - -	19 12 -
				Occupied Government land.	41 15 108	24 14 4	Stamp for assigning a part of the block - -	5 - -
				Inam land - -	4 39 7	12 -	Registration fees for - ditto - ditto - -	53 12 -
					1,280 0 0	407 12 2	Stamp for assigning 640 acres to the Madras Gold Mining Company - - - -	5,025 - -
							Registration fees for - ditto - ditto - -	1,055 -
							Stamp for assigning half of the above to the Mysore Reefs Gold Mining Company - -	8,025 - -
							Registration fees for - ditto - ditto - -	1,645 - -
	Kaiser-i-Hind Block - - ditto - ditto - -		7 Mar. 1881, 30 years.	Unarable waste land	519 21 99	—	Stamp duty - - - - - - - -	26 - -
				Arable „ „	120 18 22	111 15 7	Registration fees - - - - - -	40 - -
					640 0 0	111 15 7	Rents and royalties discharged by a lump payment of - - - - - - - -	55,000 - -
							Stamp for assigning rights to the Kaiser-i-Hind Company - - - - - - -	5 - -
							Registration fee for - ditto - ditto - -	1,543 - -

Oriental Block	ditto	ditto	ditto	Unassessed unarable waste land.	437	18	84	—			Stamp duty	26 – –
				Unoccupied arable waste land.	80	37	6	78	10	1	Registration fees	40 – –
				Occupied land (Kandayen).	43	4	116	23	9	4		
				Occupied land (Hoolgaval).	78	19	36	9	3	3		
					640	0	0	111	6	8		
Balaghat Block	ditto	ditto	ditto	Occupied land (Kandayen).	1	6	34	1	1	4	Stamp duty	26 – –
				Unoccupied arable waste land.	15	4	116	14	1	–	Registration fees	40 – –
				Unoccupied unarable waste land.	133	2	13	—			Stamp for assigning rights to the Balaghat Gold Mining Company	1,225 – –
					149	13	42	15	2	4	Registration fees for ditto ditto	284 – –
Concessionaires' Block	ditto	ditto	15 Mar. 1881, 30 years.	Unarable waste (Government).	426	17	41	—			Stamp duty	26 – –
				Unarable waste (Jodi village).	104	22	80	—			Registration fees	39 8 –
				Arable waste (Government).	65	0	0	60	6	11	Stamp for *assigning* rights over this block, as well as over the other blocks in the district to Concessionaires' Company (Limited)	5 – –
				Arable waste (Jodi village).	44	0	0	—			Registration fees for ditto ditto	132 6 –
					640	0	0	60	6	11		
Victoria Block	ditto	ditto	ditto	Arable Government waste land.	55	0	0	51	2	2	Stamp duty	26 – –
				Unarable Government waste land.	585	0	0	—			Registration fees	39 8 –
					640	0	0	51	2	2		
Simon's Block	ditto	ditto	ditto	Unarable Government waste.	166	3	116½	—			Stamp duty	26 – –
				Unarable Government waste (Jodi village).	37	38	95·1	—			Registration fees	40 8 –
				Arable Government waste.	26	0	0	24	2	9		
				Arable Government waste (Jodi village).	40	0	0	—				
				Government lands (Kandayen).	45	27	73	41	–	5		
				Occupied lands (Jodi village).	3	7	26	2	4	9		
					318	37	69	67	7	11		
				Carried forward	5,589	1	60	1,157	1	7		90,532 10 –

REGISTER of Leases granted by the Government of *Mysore* for Gold Mining in the Province of *Mysore*—continued.

District and Taluk.	Name of Property.	Name of Lessee.	Date and Term of Lease.	Description of Land.	Extent.	Annual Assessment Payable to Government.	REMARKS, Showing Stamp Duty and Registration Fees, and Redemption Fine and Deposits.	
					Acres G. *Yds*	*Rs.* *a.* *p.*		*Rs.* *a.* *p.*
				Brought forward -	5,589 1 60	1,157 1 7	- - - - - - -	90,532 10 -
KOLAR, BETMANGALA -	North Ooregaum Section, Block No. II.	Lieutenant Colonel George de la Poer Beresford.	15 Mar. 1881, 30 years.	Government lands (Kandayen).	11 38 97	4 - 11	Stamp duty - - - - - - -	26 - -
				Government arable waste.	50 32 2	47 3 7	Registration fees - - - - - -	39 8 -
				Government unarable waste.	257 0 22	—		
					320 0 0	51 4 6		
	Ditto - - No. III.	- ditto - ditto -	- ditto -	Government unarable waste.	296 33 107	—	Stamp duty - - - - - - -	26 - -
				Government arable waste.	23 6 14	21 8 4	Registration fees - - - - - -	37 8 -
					320 0 0	21 8 4		
	Ditto - - No. IV.	- ditto - ditto -	- ditto -	Unarable Government waste.	253 35 45	—	Stamp duty - - - - - - -	26 - -
				Arable Government waste.	66 4 76	61 7 6	Registration fees - - - - - -	39 8 -
							Stamp for assignment of rights to the Nine Reefs Gold Mining Company - - -	5 - -
							Registration fees for - ditto - ditto - -	802 - -
					320 0 0	61 7 6		
				TOTAL before the rendition -	6,549 1 60	1,291 5 11		91,534 2 -
				GRAND TOTAL				*Rs.* 92,825. 7. 11.
SHIMOGA HONNALI - -	Yurganhaloo Block -	Lieutenant John Haddock, a retired officer of the Madras Army.	14 Jan. 1882, 30 years.	Occupied lands - -	1 38 0	2 -	Stamp Duty - - - - - - -	16 - -
				Arable waste - -	518 3 0	339 11 -	Registration fees - - - - - -	62 12
				Unarable waste -	150 3 0	75 1 -	Deposit money - - - - - -	1,000 - -
					670 4 0	416 12 -		

Block No. 6	William Garratt, Esq., of Bangalore.	ditto	Occupied lands	185 20 0	391 12 –	Stamp duty	16 – –
			Arable waste	18 31 0	11 – –	Registration fees	80 4 –
			Unarable „	419 28 0	209 14 –	Stamp for assignment of rights to Wilson & Co.	5 – –
			Inam lands	21 6 0	34 8 –	Registration fees for ditto ditto	30 4 –
						Deposit money	1,000 – –
				645 5 0	647 2 –		
Ditto No. 10	Major-General Robert G. Lewis, retired list, Bangalore.	ditto	Occupied land	272 37 0	109 – –	Stamp duty	16 – –
			Arable waste	207 16 0	64 4 –	Registration fees	54 12 –
			Unarable „	223 0 0	111 8 –	Stamp for assignment of rights to Wilson & Co.	5 – –
			Inam lands	10 16 0	5 – –	Further registration fees	27 12 –
						Deposit money	1,000 – –
				713 29 0	289 12 –		
Ditto No. 7	Lieutenant S. C. Gough, 2nd Battalion, the Hampshire Regiment.	15 Jan. 1882, 30 years.	Occupied land	93 38 0	104 12 –	Stamp duty	16 – –
			Arable waste	17 13 0	4 – –	Registration fees	59 8 –
			Unarable „	583 10 0	291 10 –	Stamp for assignment of rights to Wilson & Co.	5 – –
			Inam lands	6 18 0	15 – –	Registration fees for ditto ditto	27 12 –
						Deposit money	1,000 – –
				700 39 0	415 6 –		
Daserhatti Block	C. Meenacshaiya, Esq., Barrister-at-Law, Bangalore.	29 April 1882, 30 years.	Occupied land	138 26 0	96 4 –	Stamp duty	16 – –
			Arable waste	301 4 0	124 4 –	Registration fees	60 4 –
			Unarable „	244 26 0	122 4 –	Stamp for assignment to Wilson & Co.	5 – –
			Inam lands	58 17 0	53 4 –	Registration fees for ditto ditto	30 4 –
						Deposit money	1,000 – –
				742 33 0	396 – –		
Koonkwa Block	Lieutenant A. M. Lloyd, attached to the 12th Madras Native Infantry, Palaveram.	5 May 1882, 30 years.	Occupied land	174 0 0	133 – –	Stamp duty	16 – –
			Arable waste	69 24 0	18 – –	Registration fees	60 4 –
			Unarable „	410 35 0	205 7 –	Stamp for assignment of rights to Wilson & Co.	5 – –
			Inam lands	38 34 0	20 – –	Registration fees for ditto ditto	30 4 –
						Deposit money	1,000 – –
				693 13 0	376 7 –		
Tirtrampoor Block	William Robertson, Esq., of Stafford, in the county of Stafford, England.	24 July 1882, 30 years.	Occupied lands	287 14 0	193 12 –	Stamp duty	16 – –
			Unarable waste	297 25 0	148 12 –	Registration fees	62 4 –
			Inam lands	56 11 0	32 2 –	Stamp for assignment of rights to Wilson & Co.	5 – –
						Registration fees for ditto ditto	29 – –
				641 10 0	374 10 –	Deposit money	1,000 – –
			Carried forward	4,807 13 0	2,916 1 –		7,757 4 –

REGISTER of Leases granted by the Government of *Mysore* for Gold Mining in the Province of *Mysore*—continued.

District and Taluk.	Name of Property.	Name of Lessee.	Date and Term of Lease.	Description of Land.	Extent.	Annual Assessment Payable to Government.	REMARKS, Showing Stamp Duty and Registration Fees, and Redemption Fine and Deposits.	
					Acres G. Yds.	*Rs. a. p.*		*Rs. a. p.*
				Brought forward -	4,807 13 0	2,916 1 –	- - - - - - - -	7,757 4 –
SHIMOGO, HONNALI - -	Koolhalli Block - -	William George Stephenson, of Stafford.	24 July, 1882, 30 years.	Occupied lands - -	414 14 0	469 8 –	Stamp duty - - - - - - -	16 – –
				Unarable waste -	231 24 0	115 14 –	Registration fees - - - - - -	75 4 –
				Inam lands - -	31 3 0	8 4 –	Stamp for assignment of rights to Wilson & Co.	5 – –
							Registration fees for - ditto - ditto -	30 4 –
					677 1 0	593 10 –	Deposit money - - - - - -	1,000 – –
TUMKUR, CHIKNAYAKANHALLI.	Harainhalli, and six other villages.	John Warren Ryan, Henry Valentine Ryan, and Charles Fletcher, of Ootacamund.	2 Feb. 1882, 30 years.	Occupied lands -	—	—	Stamp duty - - - - - - -	16 – –
				Arable waste - -	866 33 0	572 12 –	Registration fees - - - - - -	111 4 –
				Unarable waste -	1,053 7 0	526 9 –	Deposit money - - - - - -	3,000 – –
					1,920 0 0	1,099 5 –		
	Niralkere, &c., villages	Major General Henry Rhodes Morgan, Retired List, Ooty.	7 July 1882, 30 years.	Arable waste land -	163 30 0	90 12 –	Stamp duty - - - - - - -	16 – –
				Unarable „ - -	476 10 0	238 2 –	Registration fees - - - - - -	2 8 –
							Deposit money - - - - - -	1,000 – –
					640 0 0	328 14 –		
	Ditto - ditto - -	- ditto - ditto -	10 July 1882, 30 years.	Occupied land - -	6 0 0	5 4 –	Stamp duty - - - - - - -	16 – –
				Unoccupied land -	222 5 0	133 8 –	Registration fees - - - - - -	24 4 –
				Unarable „ - -	411 35 0	205 15 –	Deposit money - - - - - -	1,000 – –
					640 0 0	344 11 –		
SHIMOGA, HONNALI - -	Block No. 5, Palvanhalli	Lieutenant-Colonel G. W. Cole.	Feb. 1882, 30 years.	Occupied land - -	285 14 0	117 8 –	Not yet registered - - - - - -	—
				Inam „ - -	19 34 0	20 – –	Deposit money - - - - - -	1,000 – –
				Waste „ - -	353 31 0	176 14 –		
					658 39 0	314 6 -		
	Block No. 13, Chatnahalli.	Thomas Craig, Esq. -	21 Feb. 1883, 30 years.	Occupied land - -	121 38 0	46 – –	Stamp duty - - - - - - -	16 – –
				Waste „ - -	603 3 0	301 8 7	Registration fees - - - - - -	47 8 –
							Stamp for assignment - - - - -	15 – –
					725 1 0	347 8 7	Registration fees for ditto - - - -	27 12 –
							Deposit money - - - - - -	1,000 – –

Block No. 8, Gejjiganhalli	T. Ottley, Esq.	1 Feb. 1883, 30 years.	Occupied land Unarable waste Inam land	521 19 0 28 39 0 132 23 0	944 8 – 14 8 – 196 13 8	Stamp duty Registration fees Stamp for deed of assignment Registration fees for ditto Deposit money	16 – – 107 – – 5 – – 30 4 – 1,000 – –
				683 1 0	1,155 13 8		
Block No. 9, Yaraganhalloo.	A. M. Smith, Esq.	5 May 1882, 30 years.	Occupied land Arable waste Unarable waste Inam land	252 38 0 384 20 0 4 14 0 38 20 0	326 1 – 288 1 – 2 4 – 66 – –	Stamp duty Registration fees Stamp for deed of assignment Registration fees for ditto Deposit money	16 – – 78 12 – 5 – – 28 4 – 1,000 – –
				680 12 0	682 6 –		
Block No. 4, Devikop, &c.	Major General C. G. Ottley	11 July 1882, 30 years.	Occupied land Arable waste Unarable waste Inam land	176 15 0 307 14 – 54 30 0 121 21 0	266 2 – 381 – – 27 6 – 151 – –	Stamp duty Registration fees Stamp for assignment Registration fees for ditto Deposit money	16 – – 114 8 – 5 – – 30 4 – 1,000 – –
				660 0 0	825 8 –		
Block No. 3, Chattanhalli and Palvanhalli.	P. A. Cole, Esq., deputy collector, Madras Presidency.	14 Feb. 1882, 30 years.	Occupied land Arable waste Unarable waste Inam land	344 3 – 24 5 0 187 20 0 77 3 0	460 – – 13 8 – 93 12 – 90 8 –	Lease not yet registered. Deposit money	1,000 – –
				632 31 0	657 12 –		
Block No. 21	D. E. W. Leighton, Esq., of Messrs. Wilson & Co.	Aug. 1883, 30 years.	Occupied land Unarable waste Inam land	606 10 0 29 35 0 137 25 0	433 8 – 14 15 – 159 12 –	ditto ditto	1,000 – –
				773 30 0	608 3 –		
Block, Manyankoppa	Captain O. W. Gray, Travancore.	Aug. 1883, 30 years.	Occupied lands Arable waste Unarable waste Inam lands	312 19 0 106 30 0 248 16 0 109 21 0	419 12 – 116 – – 124 2 – 148 – –	ditto ditto	1,000 – –
				777 6 0	807 14 –		
			Carried forward	14,275 14 0	10,682 – 3		22,628 – –

REGISTER of Leases granted by the Government of *Mysore* for Gold Mining in the Province of *Mysore*—continued.

District and Taluk.	Name of Property.	Name of Lessee.	Date and Term of Lease.	Description of Land.	Extent.			Annual Assessment Payable to Government.			REMARKS, Showing Stamp Duty and Registration Fees, and Redemption Fine and Deposits.			
					Acres.	*G.*	*Yds.*	*Rs.*	*a.*	*p.*				*Rs.* *a.* *p.*
				Brought forward - -	14,275	14	0	10,682	–	3				22,628 – –
SHIMOGA, HONNALI—*contd.*	Block No. 18 - -	Messrs. Wilson & Co., Madras.	August 1883, 30 years.	Occupied lands - -	585	21	0	420	12	–	Lease not registered - - - - -			—
				Unarable „ - -	946	32	0	473	5	–	Deposit money - - - - - -			2,000 – –
				Inam lands - -	106	38	0	136	–	–				
					1,639	11	0	1,030	1	–				
	Belagutti Block - -	Henry Bill, Esq., of Messrs. Wilson & Co., Madras.	- ditto -	Occupied lands - -	584	21	0	932	12	–	Lease not registered - - - - -			—
				Unarable „ - -	117	18	0	58	12	–	Deposit money - - - - - -			1,000 – –
				Inam lands - -	97	10	–	156	12	–				
					799	9	0	1,148	4	–				
	Block No. 16 - -	A. F. Beaufort, Bombay -	- ditto -	Occupied lands - -	572	16	0	587	12	–	Lease not registered - - - - -			—
				Unarable „ - -	24	1	0	12	–	–	Deposit money - - - - - -			1,000 – –
				Inam lands - -	153	14	0	119	9	6				
					749	31	0	719	5	6				
MYSORE, NAGAMANGALA -	Hogginvalee, Surahalli, and Volageri villages.	G. G. Brown, Esq., Bangalore	June 1882, 30 years.	Unarable waste -	657	8	39	328	9	8	Lease not registered - - - - -			—
				Arable - „ - -	8	36	40	10	3	7	Deposit money - - - - - -			1,000 – –
				Inam land - -	30	0	0	The lessee has obtained the land from the Inamdar.						
					696	4	79	338	13	3				
HONNAILI TALUK, SHIMOGA	In Devikoppa, &c., villages.	Messrs. Wilson & Co. -	30 Sept. 1881	Occupied Inam, &c.-	1,964	7	0	1,739	–	–	Deposit money - - - - - -			3,000 – –
				TOTAL since the Rendition -	18,159	29	79	15,657	8		- - - - - - - - -			30,628 – –

GRAND TOTAL - - *Rs.* 46,285 8 –.

* The Stamp and Registration fees for (9) nine grants which are at present not ascertainable are not included in this total.

Bangalore, 31 August 1883.

K. Sheshadri Iyer, Dewan of Mysore.

— No. 11. —

DEMI-OFFICIAL LETTER from *J. B. Lyall*, Esq., Chief Commissioner of Mysore, to *C. Grant*, Esq., C.S.I., Secretary to the Government of India in the Foreign Department, dated Bangalore, 12th September 1883.

IN your demi-official letter of the 4th instant you press for a speedy reply to your letter, calling for a report on the mining concessions granted in Mysore during the minority of the Maharajah, and the connection of British officials therewith. I submit this report in my No. 1312-216 of to-day's date, which, but for a delay in the office, would have been dispatched a week ago. As you will see from the date of the Dewan's letter therein enclosed, the delay was entirely in the Dewan's office. It always takes time to get a reply from that office; it works slowly when the matter is one of reporting, and is moreover at present in arrears. The only special cause of delay on this occasion was that a small part of the correspondence had got separated from the rest of the file, and could not be found till lately. The Dewan did not like to report till this was found, thinking that some of the papers might turn out to be important.

I am quite sure that the Darbar has neither attempted to conceal anything or to delay its reply. No one here doubts that the terms made with the gold mining concessionaires were good and fair, as far as the interest of the Mysore State was concerned, and the ryots whose cultivating rights were bought out by the concessionaires got very high prices.

— No. 12. —

(Home Department.—Public—No. 1659.)

LETTER from *A. Mackenzie*, Esq., C.S., Secretary to the Government of India, to the Secretary to the Government of Madras.

Sir, Simla, 9 November 1883.

WITH reference to the Despatch of the Government of Madras to Her Majesty's Secretary of State, No. 2, dated the 30th of January last, relating to the promotion of Gold Mining Companies by Government officials, I am directed to forward copies of the correspondence with the Resident in Mysore noted on the margin, and to communicate the following observations.

From Foreign Department, No. 936, dated 13th April 1883. *See* page 15.
From Resident, No. 1312, dated 12th September 1883, with enclosures. *See* page 16.

2. The Governor General in Council is unable to concur in the opinion of the Madras Government, as given in the Despatch under notice, to the effect that those civil and military officers of the Government who were parties to the Kolar concession in Mysore did not transgress the rules in force with reference to the holding of land by Government servants. The parties to the concession appear to have clearly infringed both the orders of the Secretary of State contained in his Despatch of 25th November 1862, prohibiting the holding of land in Native States by the civil and military servants of the Government for any purpose whatever (and not merely for agricultural purposes, as assumed in paragraph 12 of the Madras Government's Despatch to the Secretary of State); and also those in his Despatch of 26th August 1873, approving the views of the Government of India which were directed not merely against habitual speculation (as assumed in paragraph 14 of the Madras Government's Despatch), but against all transactions connected with land which are in themselves of a purely speculative character. The parties to the concession were not shareholders in a mining company formed for the development of the resources of the country, but were originally merely the joint and several proprietors of the land itself, the subject of the concession, in connection with which mining companies might or might not be formed. The terms on which the land was acquired from the Government of Mysore appear, no doubt, to have been fair and reasonable. But the object of the concessionaires in thus securing a tract of country believed

to be auriferous was purely speculative. It cannot be pretended that it was their intention to open or work mines in the land. Their sole object was to dispose of the land, the monopoly of which they held, to companies which they trusted would be formed and promoted for the purpose of acquiring it, and it was their interest to induce such companies to purchase the land at extravagant prices and to secure for themselves a profit on the transaction exceeding that obtainable on ordinary investments. Operations of this sort cannot be characterised as other than speculative, and officers in the actual service of the Crown are distinctly prohibited from engaging in such transactions by the orders already cited. The fact that the concessionaires have since registered themselves as a company does not, in the opinion of the Government of India, make any material difference in the position of those shareholders who are servants of Government.

3. The Madras officials engaged in these transactions, and who are still in active service, are understood to be (Colonel Shaw-Stewart, Secretary in the Public Works Department, Mr. Gribble, of the Civil Service, and Mr. Shaw, the Inspecting Veterinary Surgeon); and I am to request that under the orders of his Excellency the Governor in Council, instructions may be issued to these officers and to any others concerned, if such there are, to dispose of their interest in the concession within three months from the receipt of these orders.

4. With reference to the statement appended to the Despatch, I am to request that further and complete information may be furnished in regard to the "North Travancore Land Planting and Agricultural Society," and the nature of its provisions. This information should be accompanied by a copy of the Society's deed of incorporation and its rules of business. In entry No. 24 of the same statement, Mr. Grigg, a civil servant, is shown as holding ten shares of 500 rupees each in the Ootacamund Cinchona Planting Association. As Ootacamund is understood to be Mr. Grigg's head-quarters for half the year, he is apparently prohibited by the rules from holding these shares. The Government of India would be glad to have some information on this point. A few civil servants are also shown as connected with a company described as the "Talliar Planting Company." I am to desire that inquiries may be instituted by the Government of Madras as to whether the connection of these officers with the Company is an infringement of the standing orders or not.

5. With reference to the case of Mr. Garstin disposed of in the proceedings of the Madras Government, Revenue Department, No. 157, dated 3rd February 1883, a copy of which was forwarded to the Department of Revenue and Agriculture with your endorsement No. 157 A of the same date, I am to observe that the decision therein arrived at is, in the opinion of the Government of India, in accordance with the orders on the subject.

— No. 13. —

(Public—No. 31.)

DESPATCH from the Secretary of State for India to the Government of India, dated 24th of April 1884.

My Lord Marquis,

Para. 1. I HAVE considered in Council the letter of your Excellency in Council, dated the 22nd of January last, No. 10 (Foreign Department, Political), regarding the grant of mining leases in Mysore to certain Government officials and others.

2. In my Despatch of the 19th April 1883, I requested that the Resident at Mysore might be called on for a full report on all the circumstances connected with the grant of these leases. The papers now received do not comprise a complete report; but this deficiency may perhaps be in some measure due to the breaking up of the office of the Chief Commissioner on the transfer of the province of Mysore to the Government of His Highness the Maharaja.

3. The following are the main facts to be gathered from your letter and its enclosures, as regards the connection of Government officials with the mining leases

leases in the Kolar district. The original Kolar mining concession was applied for by Mr. Lavelle in 1873, and a formal deed granting him the concession was signed in February 1875, Sir Richard Meade being at that time the Chief Commissioner. In February 1877 (Mr. Saunders being the Chief Commissioner) Mr. Lavelle gave up his concession, and a new concession was granted in favour of Colonel Beresford of the Madras Staff Corps, then Officiating Assistant Adjutant General, and Mr. Mackenzie, a member of the firm of Messrs. Arbuthnot & Co., of Madras. Shortly afterwards Mr. Mackenzie assigned all his interest in the concession to Colonel Beresford, in whose sole name it henceforth stood. The term of the concession was extended in favour of Colonel Beresford by Mr. Saunders to February 1880; and again to February 1883, by Sir James Gordon, who became Chief Commissioner on the 1st of April 1878. In March and in August 1880, Sir James Gordon granted to Colonel Beresford the leases of two blocks selected by him under his concession; and the grant of these leases and their terms were, in August 1880, reported by the Chief Commissioner to the Government of India. Some correspondence thereupon ensued as to the terms of these leases and generally as to the conditions which should be inserted in mining leases; but it was never suggested that the granting of the leases was objectionable because Colonel Beresford was a Government servant. In March 1881 nine other leases of selected blocks of land were granted to Colonel Beresford; and subsequently, on the 24th of March 1881, the Government of Mysore was restored to His Highness the Maharaja. In December of that same year a copy of a deed, dated 6th December 1881, under which the Kolar Concessionaires Company appears to have been constituted, was furnished to the Government of Mysore, which thereby for the first time received formal notice of the names of the persons interested with Colonel Beresford in the concession. From that deed also it was learnt, for the first time, that, by a deed of February 1880, Colonel Beresford had been declared to hold the concession as a trustee for thirteen (13) shareholders, of whom he himself was one. In 1880 and 1881 many leases and agreements were entered into between Colonel Beresford and his associates and various mining companies or their promoters; but when or how these latter documents were brought to the knowledge of the Mysore Government is not stated.

4. Your Excellency is of opinion that it is clear from the papers that the Orders of 1862 prohibiting civil and military officers from holding land in Native States were overlooked alike by Mr. Dalyell and Mr. Saunders. But if so, it is certainly not less clear that they were overlooked by Sir James Gordon and by the Government of India in 1880 and 1881. It may very possibly be, however, that in the earlier stages of these transactions it was not so much that the orders of Government were overlooked as that, from the specific mention which they made of lands held for agricultural purposes, they were deemed inapplicable to a concession such as this. I agree, nevertheless, with your Excellency in the interpretation which you have put on the orders which have from time to time been issued as to Government servants taking part in the management of companies, and engaging in transactions which are in themselves of a purely speculative character, and I approve of your proposal to publish the orders anew in a revised and concise form.

5. With reference to the officials still in active service who are concerned in these transactions, while I do not doubt that they acted originally in the belief that they were not contravening the orders of Government in acquiring their shares in this concession, I concur with your Excellency in Council in thinking it essential that their interests in it should cease at once.

6. I shall only add that I observe with satisfaction that on a review of all the circumstances, your Excellency in Council is of opinion that the transactions, though objectionable (so far as Government officials were interested in them) as contravening the rules, were conducted in a fair and open manner, and without any intention of concealment or of injuring the interests of the Mysore State.

I have, &c.
(signed) *Kimberley.*

EAST INDIA (MYSORE GOLD MINING).

COPY of, or EXTRACTS from, further CORRESPONDENCE respecting alleged Participation of BRITISH OFFICIALS in MYSORE GOLD MINING TRANSACTIONS, and respecting ALIENATION of STATE DOMAINS in MYSORE (in continuation of Parliamentary Paper, No. 61, Session 1883).

(*Mr. Justin M'Carthy.*)

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23 *May* 1884.

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H.—12. 6. 84.

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India Office,
August 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Rylands.*)

Ordered, by The House of Commons, *to be Printed*,
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— No. 1. —

DESPATCH from the Court of Directors of the East India Company to the Government of Fort St. George, dated 9th October 1839, No. 12 (Revenue).

WITH reference to the letter from Mr. Secretary Chamier, dated the 19th March 1839, on the subject of the claim of Sir Alexander Johnston to a building at Madura, we transmit, for your information and guidance, copy of a letter which we have received from that gentleman, and of our reply dated as in the margin.

6 August 1839.
31 August 1839.

— No. 2. —

From *J. C. Melvill*, Esq., Secretary, East India House, to the Right Honourable Sir *Alexander Johnston*, 19, Great Cumberland-place; dated East India House, 31st August 1839.

I HAVE laid before the Court of Directors of the East India Company your letter of the *6th instant, renewing your request that a certain building at Madura may be made over to you, and explaining that it is your intention to convert it into such a public institution for the education and instruction of the natives of the country as must be attended, if properly managed, with the greatest benefit to the southern part of British India.

* No copy in the records.

2. In reply, I am commanded to inform you that the Court, with particular reference to the avowed object of your application, and without admitting your title to the building in question as a matter of right, are ready to authorise the Madras Government to make it over to you or your agents for the purpose of its being converted into a place for native education; the same to be held by you or your assigns as long as it shall be used for the purpose indicated in your letter, or for such other purposes as shall be approved by the said Government.

— No. 3. —

From *P. F. Johnston*, Esq., to the Court of Directors of the East India Company.

19, Great Cumberland-place,
31 March 1853.

Honourable Sirs,

IN reference to a letter, dated the 31st August 1839, addressed by your secretary, Mr. Melvill, to the late Right Honourable Sir Alexander Johnston, my father, I have to request that you will give the necessary directions, to prepare such a document as will enable me as sole acting executor of my father, to hold a certain building at Madura, and to carry out his intentions in connection with it, whenever an opportunity presents itself, on the conditions specified in the letter to which I have referred.

I have, &c.
(signed) *P. F. Johnston.*

— No. 4. —

From the Secretary to the Court of Directors of the East India Company to *P. F. Johnston*, Esq.

Sir, East India House, 19 April 1853.

I HAVE laid before the Court of Directors of the East India Company your letter, dated the 31st ultimo, in which, with reference to a letter addressed by me to the late Sir Alexander Johnston on the 31st August 1839, you request that the necessary directions may be given for the preparation of such a document as will enable you, as sole acting executor of your late father, to hold a certain building at Madura, and to carry out his instructions in connection with it, whenever an opportunity may present itself.

In the letter to which you refer, the Court of Directors informed the late Sir Alexander Johnston, that with particular reference to the avowed object of his application, and without admitting his title to the building in question as a matter of right, they were ready to authorise the Madras Government to make it over to him or to his agents for the purpose of its being converted into a place for native education, the same to be held by him or his assigns so long as it should be used for the purposes indicated by him or for such other purposes which should be approved by the Government.

The Court are not aware that during the long period which has elapsed since the date of that correspondence, any steps have been taken for the purpose of carrying out the intentions expressed by Sir Alexander Johnston in his letter of the 6th August 1839, to which mine of the 31st of the same month was a reply, and they do not therefore consider it necessary that the question should be reopened.

I am, &c.
(signed) *James C. Melvill*, Secretary.

— No. 5. —

From *P. F. Johnston*, Esq., to the Court of Directors of the East India Company.

19, Great Cumberland-place,
Honourable Sirs, 16 May 1853.

I HAVE the honour to acknowledge the receipt of your letter of the 19th April.

In reply thereto, I beg to inform you that the late Sir Alexander Johnston had taken steps, and put himself into communication with several bodies of clergymen with the view of carrying his object into effect.

Since my father's death his family have been endeavouring to make some arrangement to carry those views into execution, and with that object I addressed you by letter on the 31st March last. I have therefore to request that you will permit the family of the late Right Hon. Sir Alexander Johnston to enjoy the rights and privileges attached to the building and grounds at Madura, which you accorded to him by your letter of the 31st August 1839.

I am, &c
(signed) *P. F. Johnston.*

— No. 6. —

From the Secretary to the Court of Directors of the East India Company to *P. F. Johnston*, Esq.

Sir, East India House, 31 May 1853.

I AM commanded by the Court of Directors of the East India Company to acknowledge the receipt of your letter of the 16th instant, in which, with reference

ence to my letter to you of the 19th ultimo, you state that the late Sir Alexander Johnston had taken steps for the purpose of carrying out his intention of converting a certain public building at Madura into an institution for the education of the natives of the country, and that his family are still endeavouring to carry his views into execution, and you accordingly solicit that they may enjoy the same rights and privileges attached to the building and grounds at Madura which were accorded in my letter to him of the 31st August 1839.

In reply, I am commanded to inform you that, should the building in question still be in the possession of the Government, and have not in the interim been devoted to any other public purpose, the Madras Government will doubtless be prepared to act on the instructions forwarded to them in 1839 whenever they shall be satisfied by the representatives of the late Sir Alexander Johnston that the means for establishing the institution projected by him are available.

I am, &c.
(signed) *James C. Melvill*, Secretary.

— No. 7. —

From the Government of Madras to the Right Hon. the Secretary of State for India, No. 13, dated 13th March 1871 (Revenue).

My Lord Duke,

We have the honour to forward, for the information of your Grace, our proceedings of 16th ultimo on a letter addressed to us by Mr. P. F. Campbell-Johnston, relative to the property at Madura known as the Tunkum, which was granted by the Honourable Court of Directors in 1839 * to his late father, Sir Alexander Johnston, to be used for educational purposes.

* Revenue Despatch to the Madras Government, No. 12 of 1839, dated 9th October. (*See* page 3.)

2. Concurring in opinion with Mr. Campbell-Johnston that the intention of the Honourable Court of Directors' grant of the Tunkum will be best fulfilled by the appropriation, as proposed by Mr. Johnston, of the income derivable from the property to the maintenance of scholarships for natives of Madura in connection with the Madras University, we have resolved, in concurrence with Mr. Johnston and with his approval, to assign the property in trust for the purpose stated. The detailed orders issued by us on the subject will be found in our proceedings now forwarded.

We have, &c.
(signed) *Napier.*
A. J. Arbuthnot.
J. D. Sims.

Enclosure No. 1, in No. 7.

From *P. F. Campbell-Johnston*, Esq., to the Chief Secretary to Government, Fort St. George, dated Madras, 4th January 1871.

The Government of Madras are aware, from previous correspondence, that the ancient building called the Tunkum at Madura has been uninterruptedly claimed by my father, the late Right Honourable Sir Alexander Johnston, and my grandfather, Mr. Johnston, as their property; and that this claim has been supported by arguments and evidence which, in the eyes of this Government, had considerable, if not convincing, weight.

2. Into these proofs it is not my purpose to enter.

3. In claiming the property in question my family never had any selfish object; they merely desired to recover a possession which was endeared to them by early associations, and which they hoped might be made subservient to some useful purpose.

4. The correspondence between my father and the Court of Directors on this subject terminated in* a letter under date of the 31st August 1839, a copy of which is enclosed, by which the Court declared themselves ready to convey the Tunkum to my father and his heirs and assigns for the purpose of being used for educational purposes, to be held by them while this condition was observed.

* *See* page 3.

5. No effect was ever given to this communication; but after my father's death a letter was addressed to me, as sole acting executor of my father, by the Court, renewing the engagement in precisely similar terms. A copy of that letter will probably be found in the archives of the Madras Government. If it is not there, it can no doubt be procured from the India Office.

6. A variety of causes have prevented me from claiming the fulfilment of this engagement up to the present time; but I do not doubt that the Government of Madras recognise that, in spirit, it still exists, and I am here for the purpose of carrying it into effect with the benevolent co-operation of the Governor in Council.

7. I am assured that the Tunkum is too far from the town of Madura to be conveniently used as a school, but that it commands a moderate rent as a private residence.

8. I venture to submit to the Government that the wishes of my family would be essentially fulfilled if the property could be vested in some public body by a deed under which the proceeds could be appropriated for the support of one or more scholars or bursars, natives of Madura district, who should pursue their studies in the University of Madras.

9. The Government of Madras have long enjoyed the rents of this estate, of which I believe they scarcely consider themselves the legal proprietors with a positive title.

10. I trust, therefore, that they would not grudge such a moderate outlay upon the property as would secure a good tenant in the first instance.

Enclosure No. 2, in No. 7.

TELEGRAM from the Collector of Madura to the Secretary to Government. Madras, dated 11th January 1871.

One thousand four hundred and fifty rupees is now in deposit to the credit of "Tunkum."

Enclosure No. 3, in No 7.

ORDER thereon, 16th February 1871, No. 289.

THE Government recognise the benevolent spirit which prompts Mr. Campbell-Johnston's proposal, and, concurring in opinion with him that the intention of the Honourable Court of Directors' grant of the Tunkum to his late father, Sir Alexander Johnston, will be best fulfilled by the appropriation of the income derivable from the property to the maintenance of scholarships for natives of Madura in connection with the Madras University, resolve, in concurrence with Mr. Johnston and with his approval, to assign the property in trust for the purpose stated to the following public officers for the time being, namely, the Collector of Madura District, the Director of Public Instruction, and the Inspector of Schools for the division which includes the town of Madura, and to empower them, by deed, to receive and apply the rents and other receipts derivable from the property in question, and any such other funds as may come to their hands in connection with the trust; first, to the due maintenance and improvement of the property, so as to obtain from it the largest amount of annual return procurable; and, secondly, to the due and proper maintenance of two or more scholarships to be called "The Johnston Scholarships," and to be held by natives of Madura of any class, caste, or religion, matriculated students of the University of Madras,

to

to be elected under rules to be framed by the trustees, subject to the approval of the Government, and open to revision from time to time as may appear necessary.

2. And in order to promote the object of the trust, and also to remove a possible ground of complaint which may arise from the ownership of almost every other suitable residence for the Zillah Judge in Madura being the property of zemindars, who are the principal litigants in his Court, the Government resolve to require the Zillah Judge to occupy the Tunkum as his official residence, paying therefor such reasonable rent as may fairly represent the value of the accommodation as compared with other residences in Madura.

3. The Government are aware that certain additions to the building are needed in order to render it a desirable residence, and orders will be issued in the Department Public Works for the preparation of a plan, showing the existing building and the additions to it, or to the out-offices which are deemed necessary, with an estimate of the cost, bearing in mind that it is desired to maintain the character of the original design in making any addition to the main building. The collector will cause an account to be prepared showing as fully as possible the receipts and charges on account of the Tunkum since the 31st August 1839, the date of the Honourable Court's letter to Sir Alexander Johnston, communicated to this Government with their Revenue Despatch No. 12 of 1839, dated 9th October. The Government will then be in a position to determine what liability they should assume in the matter of establishing the endowment. They understand from the collector that at present there are 1,450 rupees at credit of the Tunkum deposit account, and they believe that the building is rented at 75 rupees monthly, though they are not informed of the terms of the lease.

4. They are prepared to augment the available funds for repairing and improving the building and for the other trust purposes by a grant of 2,000 rupees in consideration of the proposed object. The Government understand that Mr. Campbell-Johnston has generously stated his readiness to contribute a like sum for the purpose. The whole amount will, the Government believe, be sufficient for the immediate object of completing the residence and establishing the scholarships. The arrangement for assigning the Tunkum as a residence for the Zillah Judge will operate from the completion of the repairs and improvements, or as soon after as the existing lease will permit.

Enclosure No. 4, in No. 7.

From the Government Solicitor, Madras, to the Secretary to Government, Revenue Department, Fort St. George; dated Madras, 22nd February 1871, No. 57.

I HAVE the honour to acknowledge the receipt of the Order of Government, dated 16th February 1871, No. 289, Revenue Department, instructing me to prepare, in concurrence with Mr. Johnston and with his approval, the requisite deed for vesting the property at Madura, known as the Tunkum, in the Collector of the Madura District, the Director of Public Instruction, and the Inspector of Schools for the division which includes the town of Madura for the time being, for the purposes mentioned in the first paragraph of the Order above noted.

2. Before, however, proceeding to prepare the required deed, I think it right to mention that in the case of the "Barnett Scholarship" in which certain funds were, by deed of settlement, vested in Mr. Henry George Smith, the Collector and Magistrate of Cuddapah, Mr. Henry Fortey, Inspector of Schools, and Mr. Thomas George Ward, Deputy Collector of Cuddapah, upon certain trusts, the Advocate General advised the Government, by his opinion dated the 7th August 1868, that collectors and other similar officers were not bodies corporate, and that on each occasion of a vacancy in their appointments there must be a new trustee appointed; and the Advocate General further advised

that, in order to avoid the frequent appointment of new trustees, the funds should be made over to Government.

3. Under the above circumstances, I shall be glad to know whether it is the wish of Government that I should proceed with the preparation of the deed in the manner proposed in the first paragraph of the Order of Government above noted, seeing that a fresh appointment of trustees, according to the Advocate General's opinion, will become necessary on the occasion of every change of the officers holding the appointments of Collector of the Madura District, Director of Public Instruction, and Inspector of Schools.

Enclosure No. 5, in No. 7.

ORDER thereon, 1st March 1871, No. 372.

THE Government desire to have before them the opinion of the Acting Advocate General as to the means which can be adopted whereby Government may assume charge of the Tunkum property in trust as an endowment under a trust deed.

Enclosure No. 6, in No. 7.

From the Government Solicitor, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated 11th March 1871, No. 82.

I HAVE the honour to acknowledge the receipt of the Order of Government, dated 1st March 1871, No. 372, Revenue Department, requesting the opinion of the Acting Advocate General as to the means to be adopted for enabling Government to assume charge of the Tunkum property for the purposes of the proposed trust.

2. I submitted the matter to the consideration of the Acting Advocate General; and I now forward herewith a copy of his opinion, and await the orders of Government for the preparation of the proposed trust deed.

Enclosure No. 7, in No. 7.

OPINION.

I THINK the most convenient course would be to vest the property in the Secretary of State for India in trust for the purposes contemplated.

(signed) *John D. Mayne,*
Acting Advocate General.

7 March 1871.

Enclosure No. 8, in No. 7.

ORDER thereon, 15th March 1871, No. 452.

THE Government Solicitor will prepare the deed of trust in the form recommended by the Acting Advocate General, designating the scholarships therein as "The Johnston of Carnsalloch Scholarships."

— No. 8. —

DESPATCH from the Right Honourable the Secretary of State for India (Revenue), to his Excellency the Right Honourable the Governor in Council, Fort St. George, dated India Office, London, 18th May (No. 14) 1871.

I HAVE considered in Council the Despatch from your Excellency in Council, numbered 13, and dated the 13th of March, in which you report that, on the application of Mr. P. F. Campbell-Johnston, you have determined to appropriate the income arising from the building called the Tunkum, at Madura, which was, granted by the Court of Directors for educational purposes to his father Sir Alexander Johnston in 1839, to the maintenance of two or more scholarships for natives of Madura in connection with the Madras University, to be called the Johnston Scholarships.

2. I approve this measure as an appropriate mode of executing the intention of the Court of Directors and of Sir Alexander Johnston, expressed in the correspondence of 1839.

3. I approve also of the arrangements made by your Excellency in Council for placing the building in repair, and requiring the Zillah Judge in Madura to reside in it, paying a reasonable rent for it.

(signed) *Argyll.*

— No. 9. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 2nd October 1871.

From the Acting Collector of Madura, to the Secretary to Government, Revenue Department, Madras, dated Madura, 20th September 1871, No. 1726.

WITH reference to the Order of Government, No. 289, of the 16th February 1871, paragraph 3, I have the honour to forward an account showing the receipts and charges on account of the Tunkum since 1859. There is now a sum of *Rs.* 2,125. 0. 1. to the credit of the building. Previous to 1859 it was occupied, rent free, by the Judges of the subordinate Court at Madura, who bore all the expenses of maintaining it in good order (*vide* Order of Government, Public Works Department, dated 28th August 1860, No. 1825).

2. The area of the land which has usually been considered as forming the compound of the Tunkum is acres, 13; square feet, 40,504. The ground on which the building stands is 8,717 square feet in extent, and is entered in the accounts as poramboke. The rest of the land is entered as punjah waste; in extent gulies, 23. 4. 3., and assessed at *Rs.* 15. 14. 5. I think it is necessary that the land should go with the building, and I therefore request sanction for the remission of the assessment.

3. I beg to forward a ground-plan of the building and compound. The building marked as the "Old Jail," is useless to Government, and has always been used as a godown and poultry-house by the occupant of the Tunkum. It has therefore been included in the compound.

4. The Tunkum is now occupied by Mr. Smith of the Public Works Department as a monthly tenant. The rent is 75 rupees.

— No. 10. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 4th December 1871.

From the Government Solicitor, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated Madras, 24th November 1871, No. 472.

WITH reference to the Order of Government, dated 16th February 1871, No. 289, Revenue Department, directing that the property situate near Madura, and known as the Tunkum, should be assigned upon trust for the due and proper maintenance of two or more scholarships to be called the "Johnston Scholar-

ships," and to my subsequent interviews with you thereon, I have now the honour to forward herewith a fair copy draft of the proposed deed of conveyance and declaration of trust for approval by Government and also by Mr. Campbell-Johnston.

2. When the deed has been approved of by Mr. Campbell-Johnston, it will be necessary for him to appoint an attorney or attorneys in this country to execute and register the deed on his behalf. The power of attorney to be executed by Mr. Campbell-Johnston should contain express authority to register the deed under the provisions of Indian Act VIII. of 1871, and must be executed in the presence of a notary public.

Enclosure in No. 10.

ORDER thereon, 4th December 1871, No. 2044.

THE Government approve the draft of the deed of conveyance of the Tunkum property in trust, and resolve to forward it for the approval of Mr. P. F. Campbell-Johnston of Carnsalloch, with the request that, if approved, he will return it with a power of attorney (to be executed before a notary public) empowering some person in this country to execute the deed on his behalf, and to register it under the provisions of Indian Act VIII. of 1871.

— No. 11. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 4th March 1872.

From the Government Solicitor, Madras, to the Acting Chief Secretary to Government, Fort St. George, dated 2nd March 1872, No. 84.

WITH reference to the Proceedings of the Madras Government, and the order made thereon, dated 4th December 1871, No. 2044, Revenue Department, approving the draft of the deed of conveyance of the "Tunkum" property, and resolving that it should be forwarded for the approval of Mr. P. F. Campbell-Johnston, of Carnsalloch, I have now the honour to state, for the information of Government, that Mr. Campbell-Johnston has lately returned to me the above draft deed of conveyance approved of by him as drawn by me, together with a power of attorney, empowering me to execute and register the deed on his behalf.

2. I have accordingly had the deed engrossed, and have executed it on behalf of Mr. Campbell-Johnston, and herewith forward it for the purpose of the official seals of the Government of Fort St. George and the University of Madras being affixed thereto.

3. The deed had better be executed first on behalf of the Government of Fort St. George, and then forwarded to the University of Madras for execution; the deed should bear date the day when the seal of the University of Madras is affixed.

4. As the University of Madras does not come within the provisions of Section 86 of the Registration Act, it will be necessary for the Registrar of Assurances to be present when the seal of the University of Madras is being affixed to the deed; I have therefore to request that you will let me know when such seal is to be affixed so that I may make the necessary arrangement with the Registrar of Assurances for his being present when the seal is affixed, and receiving presentation of the deed for registration.

Enclosure in No. 11.

ORDER thereon, 4th March 1872, No. 382.

ORDERED accordingly that the seal of Government be affixed to the deed, and that it be transmitted to the Registrar of the Madras University, with the request that he will arrange for the seal of the University being affixed to it, and

and previously inform the Government Solicitor of the time and place where this is to be done, so as to allow of his procuring the attendance of the Registrar of Assurances on the occasion. The Registrar of the University will fill in the date of execution in the blank space at the commencement of the deed.

— No. 12. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 14th May 1872.

From the Government Solicitor, Madras, to the Acting Chief Secretary to Government, Fort St. George, dated Madras, 7th May 1872, No. 212.

WITH reference to the Order of Government, dated 4th March last, No. 382, Revenue Department, directing the seal of Government to be affixed to the deed of conveyance of the "Tunkum" property, and that it should be transmitted to the Registrar of the Madras University for the seal of the University being affixed to it, I have now the honour to state, for the information of Government, that the seal of the Madras University was affixed yesterday to the deed of conveyance, and the latter presented to the Registrar of Assurances for registration and accepted.

2. When the deed has been registered I will forward it to the Registrar of the University to be kept amongst the records of his department.

— No. 13. —

JOHNSTON OF CARNSALLOCH SCHOLARSHIPS.

THIS INDENTURE is made the 6th day of May 1872 between Patrick Francis Campbell-Johnston, of Carnsalloch, in the county of Dumfries, in Scotland, Esquire, of the first part, the University of Madras of the second part, and the Right Honourable the Secretary of State for India in Council, hereinafter described for the sake of brevity as "the said Secretary of State," of the third part.

Whereas the late Right Honourable Sir Alexander Johnston, who died in the year 1849, during his lifetime claimed to be entitled to certain lands and buildings situated near the town of Madura, in the district of Madura, in the Presidency of Madras, in the East Indies, and commonly called or known as the "Tunkum," and which said premises are particularly described in the schedule hereunder written. And whereas the said premises were for many years previously to, and at the date of, the death of the said late Sir Alexander Johnston in the sole possession and enjoyment of the late Honourable East India Company, who disputed the claims of the said Sir Alexander Johnston thereto. And whereas the said premises have since the date of the extinction of the said late East India Company been in the uninterrupted possession and enjoyment of the said Secretary of State. And whereas the said late Sir Alexander Johnston was during his lifetime desirous that the said premises should be made over to him for the purpose of being converted into a public institution for the education and instruction of the natives of the district of Madura, and with such intent applied to the said late East India Company to give effect to his wishes; and whereas the said late East India Company, although disputing the right of the said Sir Alexander Johnston to the said premises, agreed to comply with his said request, but no steps were ever taken during his lifetime for carrying the said desire into effect. And whereas the said Patrick Francis Campbell-Johnston is a son, and also the sole acting executor of the will, of the said late Sir Alexander Johnston, and, being desirous of carrying into effect the wishes of his said late father, hath requested the Government of Fort Saint George, acting for and on behalf of the said Secretary of State, to give effect to the arrangement agreed to be entered into between the said late Sir Alexander Johnston

and the said late East India Company, subject, however, to such modifications as the altered circumstances of the case might require. And whereas the said Government of Fort Saint George, acting on behalf of the said Secretary of State, have proposed that the said premises should be effectually vested in the said Secretary of State, and should be held by him and his successors upon the trusts, and for the ends, intents, and purposes hereinafter declared, and, further, that the net income arising from the said premises should be applied for the founding and due and proper maintenance and support of two or more scholarships, to be called "The Johnston of Carnsalloch Scholarships," to be held by natives of the said district of Madura of any class, caste, or religion, being matriculated students of the said University of Madras, and to be elected according to such scheme, and under such rules as shall hereafter be framed by the Vice Chancellor and Fellows for the time being of the said University of Madras. And whereas the said Patrick Francis Campbell-Johnston hath agreed to the hereinbefore recited proposals of the said Government of Fort Saint George, and for the purpose of giving effect thereto hath agreed to execute such conveyance and assignment of the said premises as are hereinafter contained. Now this Indenture witnesseth that, in pursuance of the hereinbefore recited agreement, and for effectuating the said intention, and also in consideration of all and singular the premises, he, the said Patrick Francis Campbell-Johnston, as such son and acting executor of the will of the said late Sir Alexander Johnston as aforesaid, and according to his estate and interest therein, doth hereby convey, release, assign, and confirm, according to the nature and tenure thereof respectively, unto the said Secretary of State and his successors all and singular the lands, buildings, and premises respectively, particularly described in the said schedule hereunder written; together with all ways, waters, watercourses, rights, privileges, easements, advantages, and appurtenances whatsoever to the said premises, or any part thereof appertaining or with the same, or any part thereof held, used, or enjoyed, or reputed as part thereof or appurtenant thereto, and all the estate, right, title, interest, claim, and demand of him the said Patrick Francis Campbell-Johnston, as such son and acting executor of the will of the late Sir Alexander Johnston as aforesaid into and upon the said premises; to hold the said premises unto and to the use of the said Secretary of State, his successors and assigns, but nevertheless upon the trusts, and for the ends, intents, and purposes, and with, under, and subject to the powers, provisoes, agreements, and declarations hereinafter declared and contained of and concerning the same; and the said Patrick Francis Campbell-Johnston doth hereby for himself, his heirs, executors, and administrators, covenant with the said Secretary of State, his successors and assigns, that he, the said Patrick Francis Campbell-Johnston, hath not done, or knowingly suffered or been party or privy to, anything whereby the said premises or any part thereof are, is, or can be impeached, incumbered, or effected in title or otherwise; and this indenture also witnesseth that, in further performance of the said agreement, and for effectuating the said desire of the said Patrick Francis Campbell-Johnston, it is hereby agreed and declared that the said Secretary of State and his successors shall from time to time, and at all times hereafter, receive and take the rents, issues, and profits arising from the said premises, and, after payment thereout of all costs, charges, and expenses as hereinafter provided, will pay and apply the clear residue of such rents, issues, and profits for the founding and due and proper maintenance and support of two or more scholarships, to be called "The Johnston of Carnsalloch Scholarships," to be held by natives of the said district of Madura of any class, caste, or religion, being matriculated students of the said University of Madras, and to be elected according to such scheme, and under such rules as shall be hereafter framed by the Vice Chancellor and Fellows for the time being of the said University of Madras, or according to such further amended or other scheme, and under such further amended or other rules as shall for the time being be in force in respect of the said proposed scholarships. Provided always, and it is hereby agreed and declared, that it shall be lawful for the Vice Chancellor and Fellows for the time being of the said University of Madras at any time or times hereafter to change, alter, or amend the scheme and rules with respect to the said proposed Johnston of Carnsalloch Scholarships, so to be framed by them as aforesaid in such manner as they may think fit; and it is hereby agreed and declared that the said Secretary of State and his successors shall at all times hereafter,

hereafter, by such ways or means as he or they shall in his or their absolute discretion think fit, order or direct the management and improvement of the said premises, and shall keep up and maintain the same in good order and repair when not tenanted, and in order thereto that it shall be lawful for the said Secretary of State and his successors to purchase such materials and other articles and things as shall be requisite or necessary for the due and proper repair and keeping in tenantable condition of the said premises, and to pay such sum or sums of money for the salary or salaries or wages of such person or persons as he or they shall think proper to employ as hereinafter mentioned; and also that it shall be lawful for the said Secretary of State and his successors to fell or cut down any timber or wood that now is, or hereafter shall or may be, growing upon the said premises or any part thereof, and to employ the same in or for the benefit of the said premises or any part thereof, or to sell the same, and the money arising from the sale thereof shall be considered as part of the rents and profits of the said premises, and shall be applied accordingly, and for the several purposes aforesaid, or any of them, to employ from time to time such agents, workmen, and servants upon such terms and in such manner as he or they shall think proper, and generally to do or cause to be done all such acts and things respecting the management and improvement of the said premises as he or they might or could do if he or they have the absolute ownership thereof; and also that it shall be lawful for the said Secretary of State and his successors at his or their discretion from time to time to demise or let the said premises or any part or parts thereof either from month to month, or else for any term or terms of years not exceeding 21 years in possession, or commencing within six calendar months after the date of the lease at such monthly rent or rents, and upon such terms, stipulations, and agreements in all other respects as the said Secretary of State and his successors shall in his or their discretion think fit. And it is hereby agreed and declared that the said Secretary of State and his successors shall at all times hereafter apply the rents and profits of the said premises in such manner as he or they shall think proper in or towards the expenses of management, maintenance, repairs, and improvements in or to the said premises, and subject thereto shall hold and apply the residue of the said rents, issues, and profits in manner hereinbefore declared. In witness whereof the said Patrick Francis Campbell-Johnston hath hereunto set his hand and seal, the Senate of the said University of Madras have caused the common seal of the said University of Madras to be hereunto affixed, and the Honourable the Governor of Fort Saint George in Council, acting for and on behalf of the said Secretary of State, hath hereunto caused the official seal of the Government of Fort Saint George to be affixed the day and year first above written.

SCHEDULE to which the above written INDENTURE refers.

Firstly.—All that piece or parcel of land, together with the messuage or tenement, and dwelling house, out-offices, stables, godowns, and other buildings erected and built, and now standing, and being thereon and commonly called or known as the "Tunkum," situated in the villages of Tallacolum and Chanagery, in the Taluq and district of Madura, and in the sub-registration and registration district of Madura, bounded on the north side thereof partly by a cross road leading from the River Vaigay to the Trichinopoly-road, and partly by Alaga Pillai's punjah land, Nos. 173 and 174, on the east side thereof by the punjah land, No. 1, held by Solamalai Muttem, M. Curpenen and Aiganen, on the south side thereof, partly by Vellai Melai Andi's punjah land, No. 1, and partly by the said cross road, and on the west side thereof by the said cross road, and containing together in the whole by admeasurement 13 acres and 26,836 square feet, be the same little more or less, and all which said piece or parcel of land, buildings, and premises were formerly in the occupation of H. F. Clogstoun, Esq,, but are now in the occupation of Lieutenant R. Smith, executive engineer.

Secondly.—All that piece or parcel of land together with the several buildings and other erections erected and built, and now standing, and being thereon situated in the said villages of Tellacolum and Chanagery, in the said Taluq and district of Madura, and in the said sub-registration and registration district of Madura, bounded on the north-east and west sides thereof respectively by Government waste land, No. 172, and on the south side thereof, by the Tunkum-road, and containing together in the whole by admeasurement 13,668 square feet, be the same little more or less, and all which said, last-mentioned piece or parcel of land and buildings are now, and have for several years past been occupied and enjoyed as forming part of the said piece or parcel of land, buildings,

buildings, and premises firstly hereinbefore particularly described, and were formerly in the occupation of the said H. F. Clogstoun, but are now in the occupation of the said Lieutenant R. Smith.*

Signed, sealed, and delivered by Henry George Prichard as the duly constituted Attorney of the above-named Patrick Francis Campbell-Johnston, in the presence of

J. Burton,
Clerk to Messrs. Prichard and Barclay,
Attornies, Madras.
Chas. Piellow,
Clerk to Messrs. Prichard and Barclay,
Attornies, Madras.

PATRICK FRANCIS CAMPBELL-JOHNSTON,
By his Attorney,
H. G. Prichard.

The Common Seal of the above-named the University of Madras was hereunto affixed in the presence of

(signed) A. A. GORDON, M.A.,
Registrar, University, Madras.

The Official Seal of the Government of Fort Saint George was hereunto affixed in the presence of

(signed) W. HUDLESTON,
Officiating Chief Secretary, Government of Madras.

Presented between 4 and 5 p.m. on the 6th May 1872, in the office of the Registrar, Madras, by Henry G. Prichard. Execution admitted by Patrick Francis Campbell-Johnston, of Carnsalloch, in the County of Dumfries, in Scotland, Esquire, by his Attorney, Henry George Prichard.

(signed) A. A. GORDON, M.A.,
Registrar, University, Madras.

6 May 1872. Known personally to the Registrar.

(signed) J. G. FERRAND,
Registrar.

Registered as No. 1041 of Book 1., Vol. 58, pages 421 to 427.

(signed) D. S. WHITE,
7 May 1872. Acting Registrar for Registrar.

— No. 14. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 2nd September 1872.

From the Superintendent of Revenue Survey, to the Secretary to Government, Revenue Department, Fort St. George; dated Chepauk, 21st August 1872, No. 1712—49.

I HAVE the honour to submit, for the favourable consideration of Government, an original letter, date and number as per margin, from my deputy, Captain Cloeté, bringing to my notice that he has failed to obtain any building at Madura that will accommodate the Survey Office, and requesting that sanction of Government may be solicited for the Tunkum being handed over to him as an office.

2. The conditions proposed by Captain Cloeté, in paragraph 5 of his letter, appear to me satisfactory.

3. I request, therefore, that the Collector of the district may be instructed to put the building in thorough order without loss of time, and hand it over to the deputy superintendent.

* Eight hundred rupees were, on the 4th September 1879, and 400 rupees on the 9th April 1880, invested in 4 per cent. Government securities.

Enclosure No. 1, in No. 14.

From Captain *J. G. Cloeté*, Deputy Superintendent, No. 4 Revenue Survey Party, to the Superintendent of Revenue Survey; dated Cumbum, 13 August 1872, No. 485—256.

I HAVE the honour to report that I have failed to obtain any building at Madura that will accommodate our office, and I beg, therefore, that Government may be addressed with a view to the "Tunkum" being handed over to us as a survey office.

2. In General Order, No. 289, dated 16th February 1871, on the subject of this "Tunkum," Government directed that certain additions and improvements, in character with the original design, were to be made; that they would grant for the purpose 2,000 rupees in addition to funds which have accrued from rent; and that the judge should live in it.

3. Since the date of this General Order nothing has been done; the place was rented for some time at 75 rupees per mensem, but has been vacant now for some months, and is in bad order.

4. The Collector is willing to let me have it by the month, and I shall engage it from the 1st October; but it would not do to find the whole office (130 people) houseless some days. I could not get other suitable accommodation at one month's notice.

5. I beg, therefore, that the Collector may be authorised to spend so much of the available funds (*Rs.* 3,396. 11. 5) in hand as will put the building in thorough order, and then to rent it to me at 100 rupees a month for as long a period as necessary, six months' notice to be given on either side before leaving.

Enclosure No. 2, in No. 14.

ORDER thereon, 2nd September 1872, No. 1273.

THE Governor in Council is not prepared to sanction this application for the use of the "Tunkum" by the Survey Department.

2. Orders will be issued in the Department Public Works to expedite the submission of the plans and estimate called for in February 1871.

— No. 15. —

EXTRACT from the Proceedings of the Madras Government, Revenue Department, dated 30th October 1872.

From the Acting Collector of Madura to the Secretary to the Board of Revenue, Madras; dated Madura 7th October 1872, No. 292.

I HAVE the honour to state that the Tunkum, referred to in Government Order, dated 16th February 1871, No. 289, Revenue Department, requires certain urgent repairs to make it habitable, and I have therefore caused an estimate, amounting to 180 rupees, to be framed for the execution of these repairs, which I beg to submit herewith for sanction. There is now a sum of *Rs.* 3,317. 1. 7. to the credit of the bungalow.

2. The bungalow was last repaired under orders of the Board, dated 22nd November 1870, communicating Government Order of the 18th idem, No. 1802, Revenue Department.

3. I propose to let it from the 1st instant to Captain Cloeté, of the Revenue Survey, who has been warned that he must be prepared to vacate the house as soon as the repairs directed to be executed in Government Order quoted in paragraph 1 are commenced.

The repairs may be executed out of the rent in deposit in anticipation of the sanction of Government.

Enclosure in No. 15.

ORDER thereon, 30th October 1872, No. 1508.

ASSUMING that the repairs are absolutely essential for the safety of the building, the Governor in Council approves their execution from the accumulated rents. Otherwise no expenditure should be made on repairs which will probably form part of the estimate under preparation in the Department Public Works. The Government have already decided that the building is not to be occupied by the Survey Department.

— No. 16. —

EXTRACT from the Proceedings of the Madras Government, Judicial Department, dated 25th February 1875.

From *H. F. Woodroffe*, Esq., Acting District and Session Judge of Madura, to the Honourable *D. F. Carmichael*, Acting Chief Secretary to Government, Fort St. George; dated Madura, 26th November 1874, No. 365.

THE District Engineer having forwarded me plans and estimate of 22,350 rupees for improving the Tunkum Bungalow, at Madura, I have inspected the proposed improvements, and also considered the question of its fitness generally, as a residence for the judge. Regarding the plans, I noticed several points in which alteration would be desirable; yet, after all, this might be done, and the already very heavy estimate exceeded (as it could hardly fail to be), the result would not be a house suitable for an European family gentleman. Should it then be eventually determined that the judge is to occupy the Tunkum compound, I would have no hesitation in pressing most strongly that the present building should be completely taken down and replaced by another, which would be more commodious, and at the same time cost far less to Government.

2. The occupation of the compound under any circumstances, however, becomes objectionable, when it is considered there is no possible means of making a garden, and no proper drinking water (I quote from Mr. Goldingham's letter to Government, No. 94, dated 20th February 1871, which I would respectfully ask the re-attention of Government to as appropriate, though he obtained permission to withdraw it, on account of subsequent circumstances which, if I am rightly informed, did not at all imply change of opinion about the Tunkum). I find myself compelled to go further, however, and object to the judge having to reside on the northern bank of the river at all, till it is bridged over, at any rate. On this point again, Mr. Goldingham's letter leaves me nothing to add except that the causeway (so long as there is no other way across the river) would entail on the judge some increased expenditure of time and money (in the matter of conveyance) and exposure.

3. Holding the foregoing view, I do myself the honour to solicit your laying the circumstances before Government, with my respectful request that his Excellency in Council would be pleased to re-consider so much of General Order, 16th February 1871, No. 289, Revenue Department, as affects the judge.

4. In conclusion, I may be permitted to point out that this representation comes from a practically disinterested party, as neither the Tunkum nor any other house could in the ordinary course of things be rendered fit for my occupation before return from leave of Mr. Hutchins, for whom I act. From what I hear, however, I gather that what I have written is in accordance with his view of the matter.

Enclosure in No. 16.

ORDER thereon, 25th February 1875, No. 457.

UNDER the circumstances stated, the Government will not insist on the district judge occupying the Tunkum. The large sum proposed to be spent on its improvement will therefore be unnecessary, and it will be sufficient for the fulfilment of the object of the trust to rent the building to any persons who offer to occupy it, and devote the receipts, first, towards keeping it in proper repair, and, secondly, to the establishment of one or more scholarships, as determined in General Order, 16th February 1871, No. 289, Revenue Department.

2. The sum to the credit of the bungalow was reported in October 1872 to amount to *Rs.* 3,317. 1. 7. From this and subsequent receipts, the necessary expenditure to put the building in order may be incurred, and the balance invested in Government securities or otherwise, so as to yield an interest which will defray the expense of maintaining one or two scholarships, as originally intended.

3. The Collector will make the requisite arrangements for carrying out these orders.

— No. 17. —

EXTRACT from the Proceedings of the Madras Government, Educational Department, dated 5th August 1875.

From *W. McQuhae*, Esq., Collector of Madura, to *H. E. Stokes*, Esq., Acting Secretary to the Board of Revenue; dated Shembaganur, 4th June 1875, No. 236.

WITH reference to paragraph 2 of General Order, dated the 25th February 1875, No. 457, Judicial Department, I have the honour to submit a plan and estimate for repairing the Tunkum Bungalow at Madura at a cost of 5,760 rupees, and I request that it may be sanctioned, with the exception of item No. 5, constructing a new store-room at a cost of 1,713 rupees. This new store-room means servants' godowns. Their construction may be undertaken after the main building is repaired, and they should not, in my opinion, be added to the main building as shown in the plan, but should be built separately and at some little distance.

2. The sum at the credit of the bungalow is *Rs.* 3,938. 6. 9., and I request that this may be placed at the disposal of the Department of Public Works, with instructions to push on the work as rapidly as possible, for I can let the house as soon as it is made fit for anyone to live in. As the present state of disrepair has been caused chiefly by the action of Government, I trust that Government will advance what may be necessary to restore the building to a habitable state, because all delay is a clear loss of monthly rent. The Board will observe that we are very far indeed from having a surplus for scholarships at present; but, considering the great demand for houses at Madura, the Tunkum is not likely to remain unoccupied if kept in proper repair. The stables, cook-rooms, &c., are fast going to ruin, and there is no accommodation for servants, so that at least 2,000 rupees must be sanctioned hereafter in place of item No. 5 now postponed.

Enclosure in No. 17.

ORDER thereon, 5th August 1875, No. 259.

THE estimate for repairing the Tunkum Bungalow at Madura amounts to 5,760 rupees; deducting therefrom 1,713 rupees, the cost for erecting servants' quarters, and adding 109 rupees, required for the completion of repairs, the amount for which sanction is needed at present is 4,156 rupees.

2. To meet this there are available at the credit of the bungalow, *Rs.* 3,938. 6. 9., and the balance, *Rs.* 217. 9. 3., has to be provided.

3. The Governor in Council approves and sanctions the Collector's proposals, and, as the accumulated funds can be applied to the building in the interest of the Trust, directs that the amount at credit be transferred to the Public Works Department in view to the repairs being taken in hand with as little further delay as practicable.

4. The Collector of Madura will report whether the contribution of 2,000 rupees by Government to the Trust Fund, as per paragraph 4 of General Order, Revenue Department, dated the 16th February 1871, No. 289, has been credited to it. If it has not been credited, orders will be issued for its payment from the Budget allotment for Educational Department for the current year.

— No. 18. —

EXTRACT from the Proceedings of the Madras Government, Educational Department, dated 2nd September 1875.

From *W. McQuhae*, Esq., Collector of Madura, to the Hon. *D. F. Carmichael*, Officiating Chief Secretary to Government, Fort St. George; dated Periacolam, 25th August 1875, No. 1885.

ADVERTING to paragraph 4 of the General Order, dated 5th August 1875, No. 259, Educational Department, I have the honour to report that the contribution of 2,000 rupees referred to has not been credited to Tunkum Fund.

Enclosure in No. 18.

ORDER thereon, 2nd September 1875, No. 297.

SANCTION is granted for payment of the contribution of 2,000 rupees, to be met from the source indicated in paragraph 4 of the Order cited.

— No. 19. —

RULES.

THE following Rules have been framed by the Madras University in accordance with the Indenture, dated 6th May 1872:—

(*a.*) One scholarship will be awarded annually to the candidate, being a native of the district of Madura, who shall stand highest at the first examination in arts immediately preceding his election, and who is pursuing his studies in an affiliated college; provided that such scholarship shall not be held in conjunction with any other scholarship whatever.

(*b.*) The scholarships shall be tenable for two years.

(*c.*) The monthly value of the scholarships shall be 20 rupees if held by candidates studying in Madras, but 15 rupees if held by candidates studying in the Mofussil.

(*d.*) It shall be lawful for the Syndicate of the University of Madras to declare that the holder of a scholarship has forfeited it for any misconduct which they may consider a sufficient cause for such forfeiture, and there shall be no appeal from their decision.

(*e.*) In

(*e.*) In the case of the death of any holder of a scholarship, or in the event of the same being vacated or forfeited by the holder thereof from any cause whatever, the syndicate shall be at liberty either to appoint another scholar, or to add the unexpended amount to the corpus of the fund.

(*f.*) At the time of the examination, the age of the candidate must not have exceeded 21 years.

(*g.*) The scholar must engage to prosecute his studies up to the degree of Bachelor of Arts in some college affiliated to the University of Madras.

SCHOLARS.

1881	Soumyanarayanan, S. - - -	Presidency College.
1882	Annaswami, R. - - - - -	Madura and Presidency Colleges.
1883	Natesa Aiyar, R. - - - -	Kumbakonam College.

EAST INDIA (MADRAS UNIVERSITY) CARNSALLOCH (DUMFRIES) SCHOLARSHIPS.

COPIES or EXTRACTS of PAPERS and CORRESPONDENCE connected with the SCHOLARSHIPS founded in May 1872 by *Patrick Francis Campbell-Johnston*, Esq., of Carnsalloch, Dumfries, Scotland.

(*Mr. Rylands.*)

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[*Price* 2½ *d.*]

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H.— 4. 10. 8.

EAST INDIA (ARMY, NON-EFFECTIVE CHARGES).

RETURN to an Address of the Honourable The House of Commons, dated 7 August 1884;—*for*,

"COPIES of, or EXTRACTS from, CORRESPONDENCE to the 31st day of March 1884, concerning the ARREARS of NON-EFFECTIVE ARMY CHARGES.

India Office,
11 August 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Buchanan.*)

Ordered, by The House of Commons, *to be Printed,*
12 *August* 1884.

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— No. 1. —

(Extract.)

The Government of India to the Secretary of State for India, Feb. 8, 1878, No. 66. (*Received 2nd March* 1878.)

IN our Financial Despatch, No. 7, dated 4th January 1878, we reported, for the information of Her Majesty's Government, the measures which we had deemed it necessary to take for the permanent improvement of our financial position. We decided on those measures after a careful comparison of our existing income with the charges that it has to meet, including those which prolonged experience has shown to arise from the not unfrequent occurrence of drought and famine.

As your Lordship is aware, our Government, before resolving to resort to fresh taxation, turned its attention to the possibility of effecting reductions in the public expenditure but was forced to the conclusion that no relief could be obtained in this manner, at all events at present.

The examination of the expenditure made with this object has, however, confirmed the opinion which we have long held that the military charges call for special consideration, inasmuch as they stand alone in exhibiting a large increase during the last few years, a result the more to be regretted when it is viewed in connection with the satisfactory reductions that had been carried out in the series of years extending from 1869-70 to 1875-76. The facts are shown in the following table:—

MILITARY CHARGES.

YEAR.	INDIA.	HOME.	TOTAL.	European Strength, Officers and Men.
	£.	£.	£.	
1869-70 - - - -	12,828,750	3,505,101	16,333,851	63,707
1870-71 - - - -	12,549,302	3,532,147	16,081,450	62,913
1871-72 - - - -	12,086,098	3,642,014	15,678,112	62,864
1872-73 - - - -	11,979,327	3,524,285	15,503,612	62,957
1873-74 - - - -	11,872,941	3,355,486	15,228,429	62,924
1874-75 - - - -	11,757,381	3,617,778	15,375,159	62,840
1875-76 - - - -	11,725,264	3,583,195	15,308,459	62,849
1876-77 - - - -	11,847,132	4,347,700	16,194,832	62,849
1877-78 (Estimates) - -	12,070,000	4,281,300	16,351,300	62,652
1878-79 („) - -	12,000,000	3,828,400	15,828,400	—

The general result to be deduced from these figures, which (with the exception of those for the coming year, which have been taken from the estimates received from your Financial Despatch of the 10th January last), are derived from the published accounts, and do not include the effect of the heavy loss by exchange in the last three years, which adds largely to the real burden, is that the military charges having been reduced from about 16¼ millions as they stood in 1869-70, to about 15¼ millions in 1875-76, or

by about one million sterling, have now again risen to rather more than 15¾ millions. An increase in the Home charges, comparing 1869-70 with 1878-79, of about 300,000 *l.* has to be set off against a reduction of 800,000 *l.* in the Indian charges, while the total strength of the European force has meanwhile varied but little.

Your Lordship will observe that the Indian expenditure which amounted to more than 12,800,000 *l.* in 1869-70, was reduced to about 11,725,000 *l.* in 1875-76. The increase of about 275,000 *l.* that has since taken place is due, to the extent of about 60,000 *l.*, to additions by Her Majesty's Government to the pay of the European force; 150,000 *l.* is an increase to the pay of the Native troops; and 65,000 *l.* is accounted for by a transfer from the Home to the Indian expenditure on account of the purchase of beer of Indian manufacture, instead of that supplied from England.

The explanation of the precise causes of the great increase in the Home charges is less easy. In truth, as regards that part of the payments that has to be made to the British Treasury, the sums set down, even as far back as 1870-71, are only advances; the accounts of that year, as we are informed, not being yet settled, while the accounts of 1874-75, as is stated in the report of the Controller General of the Exchequer, dated 12th April 1877, had not been rendered to the India Office up to the end of the financial year 1876-77.

So far as the facts of the case are at our command, however, it appears that, if the Home charges are divided into parts, the one including the expenditure under the control of the Indian Government, and the other the expenditure not under such control and regulated by the War Office, the former portion of the expenditure remained, without much change in its total amount from 1869-70 to 1873-74, at about 2,600,000 *l.*, and it rose to 2,800,000 *l.* in the following year chiefly from increased outlay on military stores. At the end of this period the second part of the expenditure stood at about 800,000 *l.*

Since 1874-75, the first part of the expenditure has somewhat increased on account of the additional charges for capitalized annuities and retired pay of officers of the old Indian Army and on account of stores; but the increased outlay on stores having ceased, and a reduction having been made on account of beer, it is again reduced for the current year to 2,400,000 *l.* This result must be regarded as a very complete proof of economy on the part of the Government of India, when it is considered that an important portion of this total sum represents outlay accepted now, in order to accelerate the retirement of officers no longer required in consequence of the reduction of the old Indian Army, and thus adds to the present, while it will diminish the future expenditure.

The second part of the expenditure, or that controlled by the War Office, has risen since 1874-75 from 800,000 *l.* to about 1,400,000 *l.*; and if the principles that are now applied in treating this part of the charge continue to be acted on, a much larger addition will, unquestionably, soon appear in our accounts. We may refer for instance to the item of deferred pay under which a charge of only 80,000 *l.* is now shown, though it has been stated that the sum eventually to be reached may be as much as 200,000 *l.*

These great increases in this part of the Home charges are mainly due to important changes of organization that have been carried out in the British Army, and to modifications of the system under which the sums payable by the Government of India to the British Treasury, on account of the British troops serving in India, have been calculated.

Until the year 1869-70, the adjustment of the claims of the War Office, on account of the British troops supplied to India, was made on the basis of a fixed capitation rate. After that year, inquiries were instituted by several Committees of the House of Commons, on whose reports various changes were introduced. These had the effect of gradually raising the sum demanded from the Government of India, while a more complicated system of reckoning the sum due by India was adopted, instead of the simple capitation rate.

While these changes have largely added to the burden thrown on the Indian revenues for services rather diminished than increased in amount, they have at the same time led to a constantly increasing delay in the rendering of the accounts by the War Office, and their final settlement by the Secretary of State for India, to which allusion has already been made.

Such delay in itself would have been most inconvenient and objectionable.

But

But when this is combined with an almost complete uncertainty as to the ultimate amount of the claims to be made on the Indian Treasury, and, when at length the claims are actually made, it is found that they are of constantly increasing magnitude, and in no degree susceptible of control by the Indian Government, the financial consequences of such a state of things can hardly be described otherwise than as intolerable. The difficulties and uncertainties of Indian finance are, as your Lordship will readily admit, of a nature to tax to the utmost the sagacity of the responsible officers of our Government; but when charges so incalculable, and so wholly beyond control, as those to which we have been referring, may thus be suddenly thrown upon the revenues, the most careful and far-seeing must be liable to find their efforts to secure a proper equilibrium of income and charge defeated from no fault of their own.

Our Government fully recognises the necessities of its position in relation to the European Force which forms so important a part of the garrison of India. The organization of that force must, no doubt, be determined by considerations of an Imperial character, and the Government of India has, we believe, always shown its readiness to accept without remonstrance changes, though costly in themselves, that have been deliberately adopted by Her Majesty's Government, however little necessary they may have appeared in the light of Indian requirements alone.

Placed, however, as we are under the serious responsibility of so administering the affairs of the greatest dependency of the British Crown, that while British supremacy is strictly guarded, the means of securing that end shall not unduly weigh on the people of the country, we are constrained to represent to Her Majesty's Government that, in our opinion, the burden now thrown upon India on account of the British troops is excessive, and beyond what an impartial judgment would assign, considering the relative material wealth of the two countries, and the mutual obligations that subsist between them.

Admitting, as we most readily do, that India owes to England its present general prosperity, and the prolonged period of complete peace and orderly government to which that prosperity is due, yet it is not less certain that England on its part has derived many great advantages from the connection with India which it has assumed; and among these advantages, those that arise in connection with the military occupation of the country by British troops are not the least. India for many years has supplied a field for the practical instruction in war of a large part of the British Army, without cost to the Home Government; instruction which could not have been elsewhere obtained. Neither should it be forgotten that the Army of India maintains, without cost to England, a most efficient reserve of strength, which could, in case of necessity, be rapidly and extensively increased for operations out of India from the warlike populations of Northern India. The transports provided and maintained for the passage of the European troops to and from India, at a heavy charge to this country, far in excess of what the mere cost of transport would otherwise involve, likewise furnish to England a useful adjunct to its military resources.

But whatever be the weight of such arguments, there can, we think, be no room for doubting that a very large part at least of the costly improvements of system made of late years in the British Army were rendered necessary exclusively by reason of the position that England holds as one of the Great Powers of Europe, and that, for all merely Indian purposes, far less costly machinery would have sufficed. For this reason, if for no other, we cannot acquiesce in the principle, which appears to have been adopted without discussion for regulating the share of the Military charges of England to be apportioned to India. It is not just that the two Governments should be treated as partners having an equal interest, and equally liable to bear these charges, in the mere numerical ratio of the men employed by each.

It is, of course, far easier thus to raise objections to an equal or rateable partition of expenses, than to suggest any other proportion that could be justified by definite arguments. The case, unfortunately, is one in which such arguments cannot be supplied, and in which an arbitrary adjustment of some sort, more favourable to India than that now adopted, is all that can be asked for.

Rejecting, as we feel bound to do, the principle of a rateable distribution of the charges, we deprecate any further discussion in detail of the elements of which they are made up. To attempt to arrive at the proper proportion to

assign to India in respect to each or any of them in this way, appears to us only likely to mislead, and to confuse a subject in itself already surrounded with too much uncertainty. We shall therefore not pursue such a course of argument. All that we can do, is to appeal to the British Government for an impartial view of the relative financial capacity of the two countries to bear the charges that arise from the maintenance of the Army of Great Britain, and for a generous consideration of the share to be assigned by the wealthiest nation in the world to a dependency so comparatively poor and so little advanced as India. The question we would urge is one to be decided, not by the mere rules of arithmetic, but on broad and statesmanlike views of public policy, which shall fairly adjust the claims of England to the capacities of India.

Should Her Majesty's Government see fit, on a consideration of this subject, to entertain a proposal for such a settlement between the two Governments as that which we have suggested, it might take the form either of a capitation rate based on the effective force maintained in this country, or of a yearly lump sum to be fixed in some relation to the established strength of that force.

The general object aimed at would, in our opinion, be best met by fixing for a term of years, at a stated amount, the total sum to be paid by India to Great Britain for all the military services for which payment is now made to the War Office, and we think that this sum should, for the present, be approximately that paid during the period extending from 1871-72 to 1875-76, or about 800,000*l.* or 900,000 *l.* It would simplify the accounts without any sacrifice of real convenience if this fixed sum were understood to be subject to no deductions, unless, taking the average of the numbers at end of each month, the effective strength of British troops in India fell short of the fixed establishment by some tolerably large number, say 1,000 men. A certain fixed sum, possibly 10,000*l.*, or 12,000 *l.* might be deducted for each 1,000 men, rejecting all smaller numbers by which the effective strength was short.

We have suggested, as the payment to be made by India under such an arrangement, an amount approximately equal to the actual payments made between the years 1872 and 1876, because we are of opinion that such a sum is the largest which can, at the present time, be borne by the revenues without causing undue pressure on the Indian taxpayer. We would ask your Lordship, in considering this point, to bear in mind that the gross direct military charges of India have now grown to upwards of 16 millions sterling, a sum that is more than one-half of the whole sum allowed for the Civil Services, including the payment of interest on debt, and the whole loss by exchange, but excluding Public Works. Making allowance for the loss by exchange and for military Works, the Army charges would become about 18 millions, while the whole Civil charges, excluding the charge for debt and the share of loss by exchange and Public Works due to the Army, but adding the other ordinary Public Works, would be only 29 millions; so that the actual military expenditure is not far from 40 per cent. of the whole sum required for the purposes of administration.

With reference to the Indian part of the military expenditure, the figures given in paragraphs 3 to 8 of this Despatch, afford a sufficient proof of the disposition of the Government of India to reduce the military charges under their control. We may add that the requirements of every branch of our Military Administrative Departments have, during the last few years, been very rigidly scrutinised and reduced. We have also reduced the executive staff of the Army, combatant and non-combatant, to a point which, in the opinion of some of our highest military authorities, leaves them barely adequate for the performance of their important duties.

At the same time, we cannot entertain any reasonable expectation that new calls may not hereafter arise requiring us to increase some branches of our military expenditure. The vast strides which have been made in the manufacture of rifled ordnance in late years have rendered the reorganisation of our seaboard and harbour defences against armour-clad vessels of war an imperative necessity. As yet but little in this respect has been accomplished, but the works are in progress, and we must accept the cost, immediate and eventual, as inevitable.

Further, the improvement in the pensions of our Native Army must be attended by a considerable addition to our non-effective charges. We are not yet in a position to estimate with any degree of accuracy what that increase will be. This is a charge which circumstances have forced upon us. Owing to the age and length of service of the Native officers and non-commissioned officers, in a great measure due to reductions of regiments which threw a large number of supernumeraries into our ranks, the state of the Native Army urgently called for reform in our retiring rules, which have accordingly been modified with the sanction of Her Majesty's Government.

Whilst urging, therefore, on Her Majesty's Government the necessity for reducing the Home military charges, which are beyond our control, we would ask your Lordship to accept our assurance that the military expenditure in this country, or in England under our control, is receiving in the present, and will continue to receive in the future, as in the past, our very anxious consideration, with a view to the adoption of every possible economy consistent with the maintenance of that complete state of military efficiency which is indispensable.

In conclusion, we are led to observe that it seems well worthy of the consideration of Her Majesty's Government that, in the discussions that have taken place in the Legislative Councils, both of the Governor General and of the Lieutenant Governor of Bengal, on the newly proposed additional taxation, the high rate of military expenditure has been a subject to which public opinion has been strongly directed, as affording a ground of objection to the measures which we have thought it necessary to adopt. We would request the particular attention of your Lordship to the remarks of the Lieutenant Governor on this topic at the meeting of the Legislative Council of the Governor General on the 26th December last, after Sir John Strachey's statement in explanation of the new taxation Bills, as well as to the speech of the Honourable Maharaja Jotendra Mohun Thákur in the same Council on the 16th of January. It is reported that an intention exists on the part of some of the influential Native gentlemen in Calcutta of calling a public meeting to discuss the subject.

(signed) *Lytton.*
Fredk. Haines.
E. C. Bayley.
Alexr. J. Arbuthnot.
John Strachey.
E. B. Johnson.
W. Stokes.

— No. 2. —

The Government of India to the Secretary of State for India, February 15th, 1878, No. 77. (*Received 11th March* 1878.)

My Lord,

We have the honour to forward herewith copy of a telegram, which was addressed to your Lordship by His Excellency the Governor General on the 10th February 1878, giving an abstract of our Despatch of the 8th February, regarding the Home Military charges.

We are, &c.
(signed) *Lytton.*
E. C. Bayley.
Alexr. J. Arbuthnot.
John Strachey.
E. B. Johnson.
W. Stokes.

Enclosure in No. 2.

Telegram from the Viceroy to the Secretary of State, February 10th, 1878.

WE sent on 8th Despatch on Home Military charges Famine burdens necessitat careful revi-ion of expenditure; large saving in civil expenditure already secured; Army charges in India reduced from 12¾ millions in 1870 to 11¼ millions in 1875, now reached 12 millions by unavoidable increases. Home charges risen from 3½ millions in 1870 to 4¼ millions in 1877, while European troops' strength remained unchanged. Part of Home expenditure controlled by War Office rose during last four years from 800,000*l.* to 1,400,000*l.*; increase mainly due to changes of organisation for exclusively British purposes. Requirements of India alone far smaller. Present system of apportioning charges involve great uncertainty and delay. Army charges, with military works and loss by exchange, are 15 millions, or 40 per cent. on total expenditure of Empire, exclusive of debt. Large outlay for harbour defences still inevitable. India cannot merely be called upon to meet such heavy Army expenses, and principle of rateable division unjust. We beg for settlement on broad grounds of policy, by either lump sum or a capitation rate on average Indian garrison. We think War Office charges should be fixed for a term of years at about 800,000*l.*, as in 1874. If further increase, additional taxation unavoidable. Question is much pressed upon us by well-informed and loyal Native opinion

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— No. 3. —

(Extract.)

The Secretary of State for India to the Governor General of India in Council, August 22nd, 1878, No. 282.

I HAVE considered in Council your financial letters, dated the 8th and 15th February 1878, Nos. 66 and 77, relating to the military expenditure in India and England, and more particularly to the claims by the War Office on account of British troops supplied to India, and stating the grounds on which you consider that those claims should not be adjusted on the principle of a rateable distribution of the military charge incurred by the Imperial Government, according to the number of men employed. You would "appeal to the "British Government for an impartial review of the relative financial "capacity of the two countries to bear the charges that arise from "the maintenance of the Army of Great Britain, and for a generous "consideration of the share to be assigned by the wealthiest nation in the "world to a dependency so comparatively poor and so little advanced as "India. The question," you "would urge, is one to be decided, not by the "mere rules of arithmetic, but on broad and statesmanlike views of public policy, "which shall fairly adjust the claims of England to the capacities of India." You further observe that that object would, in your opinion, "be best met by "fixing for a term of years, at a stated amount, the total sum to be "paid by India to Great Britain for all the military services for which payment "is now made to the War Office." You "think that this sum should, for the "present, be approximately that paid during the period extending from "1871-72 to 1875-76, or about 800,000 *l.* or 900,000 *l.*"

The importance of carefully watching the expenditure in question, in order to protect the interest of India, has never been lost sight of by the Secretary of State for India in Council.

From the year 1861-62 to 1869-70, the charge on Indian revenues was defrayed by capitation rates, recommended by a Committee appointed to consider the subject of 10*l.* per annum for effective and 3*l.* 10*s.* per annum for non-effective services of Her Majesty's regiments in India, calculated on the number of men effective in India in each year, and when, at the instance of the War Office, that arrangement was terminated in 1870, a different arrangement, the result of the investigations of another Committee, was agreed upon for the adjustment of the effective charges at certain rates per man sent to India, whether in regiments, battalions, or batteries, or as recruits.

On the part of the Secretary of State for India it was strongly represented that under that arrangement the charge was larger than India could justly be called

called on to bear, and after a protracted correspondence between this Office and the War Office and the Government of India, in the years from 1871 to 1874, a Select Committee of the House of Commons was appointed in April 1874 to inquire into the charges payable in this country for which the revenues of India are liable. That Committee, after examining numerous witnesses, made a Report, in which they stated that they could not "lay down too strongly the "position that the English Estimates ought not to be relieved at the expense of "the Indian revenues, but that the Secretary of State for India in Council has "the constitutional right of refusing to pay for objects in which he considers "that India has no interest. At the same time, India, as a component part of "the Empire, must be prepared to share in the cost of a system the expense of "which may be enhanced for Imperial purposes."

A Committee, presided over by Mr. Bouverie, subsequently considered and reported on the subject, and the recommendations of that Committee were accepted by the Secretaries of State for India and for War, to continue in force to the 31st March 1877.

It is clear, therefore, that the interests of India in regard to these charges have been very carefully guarded by successive Secretaries of State, and that the representations made on the part of this Office have been greatly aided by the cordial support of the Government of India.

The letter from your Government under reply is very important, as expressing the opinion which you entertain on the subject, and concurring as it does in the general views which have been already expressed, is calculated to give additional force to the arguments used in favour of an adjustment of these claims on a basis which, while duly protecting the interests of the British Government, shall be fairly liberal towards India.

I do not consider it necessary in this Despatch to enter upon an examination of the general military expenditure, but it is important that the state of the arrangements with the War Office in regard to the payments in question should be clearly understood.

In your letter, it is stated that the part of the military expenditure in England, "controlled by the War Office has risen since 1874-75, from "800,000 *l.* to about 1,400,000 *l.*," but it must be remembered that these figures include certain charges on account of effective services (furlough allowances of officers of British regiments, pay of Colonels Commandant of Artillery, and pay of regiments on the voyage to and from India) formerly included in the capitation rate, but which are now paid direct at the India Office.

With reference to the charge for effective services, the sums advanced on account of each year from 1870-71 to 1877-78, and the sums claimed by the War Office, have been as follow :—

	Advanced.	Claimed by War Office.
	£.	£.
In 1870-71 -	505,000	* 506,685
„ 1871-72 -	435,000	* 464,512
„ 1872-73 -	450,000	* 408,612
„ 1873-74 -	400,000	* 423,770
„ 1874-75 -	380,000	* 450,371
„ 1875-76 -	320,000	* 488,586
„ 1876-77 -	400,000	†538,076
„ 1877-78 -	500,000	Accounts not yet rendered.

* Includes 20,000 *l.* per annum for educational services, included in the accounts as received from the War Office for 1876-77, but deducted now from the claim for that year.

† Exclusive of a charge, 21,633*l.*, on account of Engineers for years from 1870-71 to 1876-77.

For

For the Non-Effective Services the advances and claims have been:—

	Advanced.	Claimed.
	£.	£.
1870–71 - - -	213,500	428,725
1871–72 - - -	250,000	281,148
1872–73 - - -	290,000	318,500
1873–74 - - -	280,000	348,330
1874–75 - - -	280,000	428,841
1875–76 - - -	350,000	543,085
1876–77 - - -	400,000	Accounts not yet rendered.
1877–78 - - -	400,000	- ditto.

It therefore appears that the claims for the year 1874–75 amounted on account of—

	£.
Effective charges to - - - - -	450,371
And of non-effective charges to - -	428,841
Being - - - £.	879,212

or 79,212 *l.* in excess of the amount stated in your letter.

The amount estimated in January 1878 as the Home (Effective) Charges of Her Majesty's regiments serving in India to be paid during the year 1877–78, including furlough pay of officers, and pay of colonels of regiments, and pay of colonels commandant of Artillery, was - - - - - £. 700,000

The payments to the Imperial Government (non-effective) on account of troops serving or having served in India - - 550,000

Ditto on account of deferred pay to discharged or deceased soldiers subsequent to 1st April 1876 - - - - - 8,000

And the capitalised value of pensions granted between 18th February 1861 and 31st March 1870 to soldiers transferred from the Indian to the British Army - - - - - 144,200

Making a Total of - - - - £. 1,402,200

as stated in your letter. But the following sums included in that estimate should be excluded from the comparison, viz.:—

Estimated balance due for non-effective services for the year 1874–75 - - - - - -	£. 150,000	
Capitalised value of pensions granted between 18th February 1861 and 31st March 1870 to men transferred from the Indian to the British Army -	144,200	
And payments, made direct at the India Office, for the furlough pay of officers of British regiments, pay of colonels commandant of Artillery, &c. -	142,000	
		436,200
Leaving an estimated expenditure applicable to 1877–78 of £.		966,000

Consequently, so far as relates to payments to the War Office, the increase in the estimated charge for the year 1877–78 over the amount claimed for 1874–75, instead of being 600,000 *l.* is 86,788 *l.**

	£.
* Estimated expenditure on account of 1877–78	966,000
Amount claimed for 1874–75 - - -	879,212
£.	86,788

In respect to non-effective services, it is also necessary to bear in mind that under the arrangement at present in force, the total amount of the half-pay,

half-pay, pensions, &c., granted in each year is ascertained, and the proportion of charge to British and Indian revenues determined according to the service rendered to the Government of India or the Imperial Government respectively, and the capitalised value of the India portion is paid over to the British exchequer, India not being thenceforward liable to any charge on account of those pensions, but being entitled to credit if any of the officers whose half-pay has been capitalised be subsequently employed.

In consequence of the very large augmentations to British regiments in the years from 1854 to 1859, and other circumstances, an exceptionally large number of pensions have become payable since 1875-76, and will, it is estimated continue until 1881-82, when a very considerable reduction is contemplated. It would, therefore, be unsafe to take the non-effective charge for the year 1874-75 as a basis for calculating the non-effective charges in future, as after the year 1881-82 it is probable that the charge on that account will be much lower.

In order to obviate the inconvenience and delay in the adjustment of these claims which result from the existing arrangements, a Memorandum was prepared in this office in December last, suggesting a mode of settlement in regard to effective and non-effective charges, which would effect that object, and at the same time be more advantageous to India than either the capitation rate or the mode of payment recommended by the Committee which considered the subject, after that mode of payment ceased.

A copy of that Memorandum forms No. 2 in the Appendix to a Treasury Minute, dated 2nd July 1878,* of which I forward a copy herewith, and the mode of settlement suggested in the India Office Memorandum, viz., by rates of 6 *l.* per man for effective, and 3 *l.* 10 *s.* for non-effective services, would, if adopted, involve a charge of only 579,500 *l.*† per annum, instead of 800,000 *l.*, as suggested in your letter.

* *Vide* Commons Return, No. 14, o 16 December 187

† Estimated number of officers and men in India, effective, of all ranks, 61,000 :—

	£.
For effective services at 6 *l.* per man - -	366,000
For non-effective services at 3 *l.* 10 *s.* per man - - -	213,500
£.	579,500

From that Minute, and from a letter from the Treasury, dated the 4th July, and the reply from this office of the 9th July 1878, copies of which are also forwarded herewith, you will observe that the India Office Memorandum was fully considered by the Chancellor of the Exchequer, by the Secretary of State for War, and the Lords of the Treasury, that much discussion occurred in regard to the settlement of the claims for effective services for the years from 1870-71 to 1878-79, that the Treasury has accepted the advances made from Indian revenues as a final settlement of the claims on that account up to the 31st of March next, that the plan of a capitation rate is favourably entertained by the Secretary of State for War and the Treasury, and that a Commission is to be nominated jointly by the India Office, War Office, and Treasury, to fix such a rate to be paid by India, per man, in future, on account of effective claims, the rate so fixed to be in force for a certain number of years, and then be subject to revision. You will also observe that it is not at present considered desirable to revise the existing mode of payment for non-effective services.

In regard to the claims for effective services for the years from 1870-71 to the close of 1878-79, the adjustment which has been effected is on the whole very favourable to India, and in the further consideration of this question the opinions expressed in your letter will not be lost sight of.

As the sums included in the Home Accounts presented to Parliament do not in all cases correspond with the sums advanced on account of the several years, I forward herewith a statement explanatory of the differences.

(signed) *Cranbrook.*

Enclosure in No. 3.

STATEMENT showing the Sums included in the Home Accounts presented to Parliament as Payments to the Imperial Government for EFFECTIVE and NON-EFFECTIVE CHARGES of HER MAJESTY'S REGIMENTS serving in *India* in the under-mentioned Years, the Sums advanced on account of those Years respectively, and the difference.

YEAR.	Sums included in Home Accounts presented to Parliament.	PARTICULARS.	
	£.	EFFECTIVE.	£.
1870-71 - - -	475,320	Advance on account of 1870-71 - -	505,000
		Less, in adjustment of accounts for preceding years - - - - - - - -	33,680
			471,320
		Compensation to the 7th and 19th Hussars, on account of the circumstances attending their sudden removal from India, and the losses thereby incurred by the officers and men - - - - - - - - -	4,000
			475,320
1871-72 - - -	423,098	Advance on account of 1871-72 - - -	435,000
		Less, in adjustment of accounts for preceding years - - - - - - - -	11,902
			423,098
1872-73 - - -	510,000	Advance on account of 1872-73 - - -	450,000
		On account of Contingent and Clothing Accounts - - - - - -	60,000
			510,000
1873-74 - - -	425,000	Advance on account of 1873-74 - - -	400,000
		On account of Contingent Account - -	25,000
			425,000
1874-75 - - -	380,000	Advance on account of 1874-75 - - -	380,000
1875-76 - - -	320,000	Advance on account of 1875-76 - - -	320,000
1876-77 - - -	400,000	Advance on account of 1876-77 - - -	400,000
1877-78 - - -	500,000	Advance on account of 1877-78 - - -	500,000
		NON-EFFECTIVE.	
1870-71 - - -	216,462	Advance on account of 1870-71 - - -	213,500
		In adjustment of accounts for preceding years	2,962
			216,462

STATEMENT showing the Sums included in the Home Accounts, &c.—*continued.*

YEAR.	Sums included in Home Accounts presented to Parliament.	PARTICULARS.	
	£.	NON-EFFECTIVE—*continued.*	£.
1871-72	457,224	Advance on account of 1871-72	250.000
		Claim admitted for 1870-71 £. 428,725	
		Less, advanced in that year 213,500	
			215,225
			465,225
		Deduct, in adjustment of account for 1869-70	8,001
			457,224
1872-73	321,148	Advance on account of 1872-73	290,000
		Claim admitted for 1871-72 £. 281,148	
		Less, advanced in that year 250,000	
			31,148
			321,148
1873-74	280,000	Advance on account of 1873-74	280,000
1874-75	308,500	Advance on account of 1874-75	280,000
		Claim admitted for 1872-73 £. 318,500	
		Less, advanced in that year 290,000	
			28,500
			308,500
1875-76	350,000	Advance on account of 1875-76	350,000
1876-77	368,330	Advance on account of 1876-77	300,000
		Claim admitted for 1873-74 £. 348,330	
		Less advanced in that year 280,000	
			68,330
			368,330
1877-78	648,841	Further advance on account of 1876-77	100,000
		Advance on account of 1877-78	400,000
		Claim admitted for 1874-75 £. 428,841	
		Less, advanced in that year 280,000	
			148,841
		£.	648,841

India Office, 1 August 1878. *Thos. W. Keith,* Accountant.

— No. 4.—

The Government of India to the Secretary of State for India, 21st March 1879, No. 96. (*Received 14th April* 1879.)

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's Despatch, No. 282, dated 22nd August 1878, relating to the military charges paid in England on account of Her Majesty's British troops serving in India, and dealing generally

generally with the proposals urged in our Despatch, No. 66, of 8th February 1878, for the reduction of those charges.

2. In that Despatch we represented that the growth of these charges could best be restrained by fixing for a term of years, at a stated amount, the total sum to be paid by India to Great Britain for all the military services for which payment is now made to the War Office; and we expressed our opinion that, for the present, this sum should be approximately that paid during the period extending from 1871-72 to 1875-76, or about 800,000 *l.* or 900,000 *l.*

3. In your Lordship's reply it is pointed out that the Home charges connected with the claims of the War Office include certain payments on account of effective services (furlough allowances of officers of British regiments, pay of colonels commandant of Artillery, and pay of regiments on the voyage to and from India), formerly included in the capitation rate, but which are now paid direct at the India Office, and that the actual payments to the War Office for the year 1874-75, exclusive of the above items, amounted to 879,212*l.* or only 79,212 *l.* in excess of the amount proposed by us.

4. We desire, however, to remark that, in proposing the above sum as a fixed charge for a term of years, our intention was that the proposal should be taken in the broad sense of including all charges formerly covered by the capitation rate for effective and non-effective services, and not in the restricted technical sense in which it is taken to mean only the sums actually paid to the War Office.

A reference to the sums paid under the capitation rates from 1861-62 to 1869-70 will show that the average amount paid annually for a larger establishment than that now maintained in India was only 850,000 *l.*, a mean between the two figures suggested in our Despatch. It was to this figure that we desired to revert, and we would again urge on Her Majesty's Government the considerations advanced in para. 19 of our Despatch, that the total charge should not exceed the amount proposed inclusive of all payments, and that it should be decided, "not by the mere rules of arithmetic, but on broad and statesmanlike "views of public policy which shall fairly adjust the claims of England to the "capacities of India."

5. To the arrangement which has been concluded with the War Office for the settlement of the claims for effective services from 1870-71 to 1878-79, on the basis of the actual payments made by the India Office, we have no objections to offer.

6. Nor at present have we any desire to bring forward any arguments in detail for the consideration of the Committee which is to be appointed to fix a capitation rate for effective services.

We would merely point out in general terms that the rate should be fixed not merely on a consideration of the number of troops serving in India, or of the recruits supplied for the service, but also with some regard to the advantages which Her Majesty's Government derive from the maintenance of a large army, both British and native, in India, which in time of need has often been made available as a reserve for Imperial purposes, and from the presence in England of the officers and men connected with the depôts of British regiments and batteries. It should also, we are of opinion, be observed, as a main principle in determining the incidence of these charges, that India should not be charged with any Home expenditure, which is not an actual extra expense arising from the employment of British troops in India.

7. These and other reasons why the Home charges should be assessed on broad principles of mutual advantage to England and to India, rather than on mere statistical and arithmetical details, which, as we have already pointed out, are often misleading, and calculated to confuse a subject already surrounded with too much uncertainty, are so fully detailed in the papers marginally quoted,* that we feel we need do no more than invite your Lordship's earnest attention to them. We have no doubt but that they will receive that consideration which their importance and the circumstances of this country alike demand.

* Parliamentary Papers, No. 129, of 28th April 1874.
Despatch from the Government of India, No. 94, dated 15th May 1873.
Despatch from the Government of India, No. 406, dated 22nd September 1874.
Despatch from the Government of India, No. 63, dated 10th March 1876.

8. We

8. We would also suggest that, in fixing the capitation rate, the Committee should specify clearly and in full detail the charges which it does and does not cover, and also the credits for various recoveries, such as discharge purchase money, messing contributions, effects of deserters and men sentenced to penal servitude, &c., to be made respectively to the Imperial and the Indian Governments. The want of precise instructions on these points in former years led to much correspondence, and some confusion in the accounts.

9. As regards the non-effective services, we are of opinion that no attempt should be made at present to fix any capitation rate to meet these charges, which are now exceptionally high, but which may be expected, owing to the short service system and other causes, to fall considerably after a few years.

10. There are, however, we consider, some grounds for urging on your Lordship a reconsideration of the present arrangements in another direction.

These are, as explained in the Despatch under reply, that "the total "amount of the half pay, pensions, &c., granted in each year is ascer- "tained, and the proportion of charge to British and Indian revenues deter- "mined according to the service rendered to the Government of India or the "Imperial Government respectively, and the capitalised value of the India "portion is paid over to the British Exchequer, India not being thenceforward "liable to any charge on account of those pensions, but being entitled to credit "if any of the officers whose half-pay has been capitalised be subsequently "employed."

11. To the first part of this arrangement there is no objection, on the supposition that India is to be required to pay rateably its share of these pensions in a mere arithmetical proportion, and no lower sum, to be fixed as a compromise with reference to a balance of advantages, as strongly and clearly represented by the India Office members of the Committee of 1859.

12. It is, however, open to doubt whether the second part of this arrangement, under which the total amount of pensions is capitalised, and the sum paid to the War Office, does not operate disadvantageously to Indian finances.

We have no information as to the average duration of life, or the rate of interest adopted in these actuarial calculations; but, if it be the case that the latter is lower than the rate of interest paid on loans raised by the Government of India in England, it is obvious that this payment of capitalised values not only increases *pro tanto* the amount which has to be borrowed, but entails an annual loss, measured by the difference between these two rates. It also adds to the difficulties and loss in remitting money to England exceptionally great at the present time.

13. If our assumption be correct, there would be a sensible and immediate relief to the Home charges by a discontinuance of this arrangement, without in any way adding unduly to the burdens of future years, which will, in fact, be much reduced by the short service system and other causes as already noticed.

The result will be merely that the total charges over a series of years will be more evenly distributed; whereas, under the existing system, the future is being relieved at the expense of the present, and an annual loss, as explained above, is incurred without any corresponding advantage.

14. In the absence of fuller information than we now possess (and which we shall be glad to receive), we are unable to express any very decided opinion on this point; but we desire to submit these observations for your Lordship's consideration, as indicating a possible mode of reduction in the non-effective charges, which can be carried out without interfering with any future arrangements for their adjustment by means of a capitation rate or otherwise.

We have, &c.
Alex. J. Arbuthnot,
Wm. Stokes.
Rivers Thompson.

— No. 5. —

The Secretary of State for India to the Governor General of India in Council, 2nd February 1882, No. 39.

My Lord Marquis,

Para. 1. In continuation of the Financial Despatch to your Government, dated the 22nd of August 1878, No. 282, I forward, for the information of your Excellency, a copy of the correspondence noted in the margin,* relative to a proposition which was made by this office to the War Office on the 13th of November 1878, and communicated to the Treasury on the 20th of March 1879, that an arrangement should be adopted in regard to the capitalised value of the charges then outstanding against India for non-effective services, and "that they should be adjusted by annual "payments to the Treasury extending over ten years, such annual payments, "or annuities, being valued at a rate of interest of 4 per cent. per annum, the "claims for subsequent years, valued in like manner, being annually added, and the annuities being determined, as at present, by the official actuaries."

* Letter to War Office, dated 13th November 1878.
Ditto to Treasury, dated 20th March 1879.
Ditto to ditto, dated 23rd April 1879.
Ditto to ditto, 6th April 1880.
Ditto to War Office, dated 6th April 1880.
Ditto from ditto, dated 13th April 1880.
Ditto to Treasury, dated 22nd July 1880.
Ditto to ditto, dated 8th December 1881.
Ditto from ditto, dated 24th November 1881, and enclosure.
Ditto to ditto, dated 4th January 1882.

2. It will seen from the correspondence now forwarded, that the attention of the Lords of the Treasury has, since March 1879, been repeatedly called to the proposal made by this office, and that, in the last letter received from the Treasury on the subject (dated the 24th November 1881), it was stated that they were "not yet in a position to announce any definite decision" thereon.

3. In the Home Accounts presented to the House of Commons on the 13th of May 1881, at page 11, the balance of 93,085 *l.* 2 *s.* 7 *d.*, owing to the Imperial Government for non-effective charges for the year 1875-76, was entered as paid in the year 1879-80, and in the same Accounts, at page 38, a sum of 1,150,000*l.* (partly actual and partly estimated) was entered as a debt owing to the Imperial Government, also for non-effective charges, on the 31st March 1881.

4. In October last the Treasury transmitted to this office the report of the actuaries, showing that the charge against India for the capitalisation of non-effective payments incurred by the Imperial Government, on account of Her Majesty's troops in 1879-80, was 886,141 *l.* 11 *s.* 5 *d.*, and the amount of non-effective charges now owing to the Imperial Exchequer for the years from 1876-77 to 1879-80, inclusive, is 1,238,824 *l.*, as shown below, viz.:—

		£.	£.	Balance Owing.
1876-77	Actual charge		765,977	
	Advanced on account in 1876-77	300,000		
	In 1877-78	100,000		
	In 1880-81	100,000		
			500,000	265,977
1877-78	Actual charge		730,756	
	Advanced on account		400,000	330,756
1878-79	Actual charge		855,949	
	Advanced on account		550,000	305,949
1879-80	Actual charge		886,142	
	Advanced on account		550,000	336,142
			£.	1,238,824

For

For the year 1880-81 a sum of 550,000 *l.* has been advanced to the Treasury, but, until the completion of the Actuaries' Report for that year, it is not possible to state whether the actual charge will be more or less than for 1879-80. In 1881-82 a sum of 700,000 *l.* will probably be advanced on this account, viz., 600,000 *l.* for the current year, and 100,000 *l.* towards the arrears owing for 1876-77.

5. In the Despatch to your Government, No. 282, of the 22nd August 1878, above referred to, it was stated that, "in consequence of the very "large augmentations to British regiments in the years from 1854 to 1859, and "other circumstances, an exceptionally large number of pensions have become "payable since 1875-76, and will, it is estimated, continue till 1881-82, when a "very considerable reduction is contemplated. It would, therefore, be unsafe "to take the non-effective charge for the year 1874-75 as a basis for calculating "the non-effective charges in future, as after the year 1881-82 it is probable "that the charge on that account will be much lower." This referred more particularly to the charge for pensions to non-commissioned officers and soldiers, and I now see no reason to modify the opinion then expressed as regards the charges under that head. I am, however, apprehensive that the recent changes which have been made in the British army will tend to largely increase the charge for the capitalised value of pensions granted to officers on retirement for the years 1880-81 to 1882-83 inclusive.

6. In order that your Government may be in possession of full information of the various charges against India for the capitalisation of pensions of officers and men who have served in India, I transmit herewith a statement showing the actual charge in respect of Army non-effective charges for each of the years from 1870-71 to 1879-80 inclusive. It will be seen in this statement that the net charge for 1879-80 exceeded that for 1878-79 by 30,193 *l.*, which is accounted for as follows:

	Increase.	Decrease.
	£.	£.
Vote 17. For rewards, &c. - - - -	300	—
„ 18. General Officers' unattached pay -	—	9,703
„ 19. Officers' retired and half-pay - -	145,017	—
„ 20. For widows and children - -	16,656	—
„ 23. Pensions to soldiers, &c. - -	—	122,077
£.	161,973	131,780

Net Increase in 1879-80 - - - £. 30,193

The increased charge of 145,017 *l.*, under Vote 19, was caused by the large number of retirements during 1879-80, consequent on the re-organisation of the Army Medical Department, and also by the Royal Warrant of September 1878, under which the pensions of Indian officers of the new Line regiments were, for the future, to be paid by the War Office instead of by this office, India being charged, in the annual account with the Imperial Government, with her "capitalised" proportion of such pensions. Before September 1878 these pensions were paid by this office, and credit was given in the non-effective accounts for the capitalised proportion due by the War Office. The result of the change has therefore been to cause an increased charge and a less credit to India, in respect of such pensions, in the year 1879-80.

7. The increased charge of 16,656 *l.* for the pensions of widows and children is consequent on the wars in Afghanistan and the Cape, and the decreased charge of 122,077 *l.* is for pensions to non-commissioned officers and soldiers. As the proportion of short-service men coming home will increase yearly, it is hoped that the charge on this account will soon rapidly decrease, but the fact must not be overlooked that, as the charge on this account decreases, there will

be, for some years to come, a yearly increased charge for "Deferred Pay," under the head of Effective Charges.

8. When a decision shall have been arrived at for adjusting the non-effective charges by annual payments extending over 10 years or otherwise, a further communication will be made to you; but, considering the large amount owing to the Treasury on the 31st of March 1880, viz., 1,238,824 *l*, and that it is probable that, on receipt of the Actuaries' Report for 1880-81, it will be found that the total amount owing on the 31st of March 1881 will be at least 1,500,000*l*., I cannot hold out any prospect of the annual charge on this account being considerably reduced during the next 10 years, if, within that period, the large outstanding debt, with interest at 4 per cent., is to be discharged, in addition to the proportion of the liabilities accruing during the same period.

I have, &c.
Hartington.

Enclosure 1, in No. 5.

The Under Secretary of State for India to the Under Secretary of State for War.

Sir, India Office, 13 November 1878.

WITH reference to the arrangement made in 1870, under which charges on account of non-effective services of Her Majesty's regiments on the India Establishment are adjusted by payment from Indian revenues of the full capitalized value of pensions, &c., chargeable to India, I am directed by the Secretary of State for India in Council to state that it has been brought to his notice that the capitalized value of pensions of officers of the British Army is paid to the officers themselves by the National Debt Commissioners, and repaid to the Commissioners by the War Office by annual instalments extending over 10 years.

At the present time, when the remittance annually to this country of the sums required for home disbursements involves considerable loss and inconvenience, it is very desirable that a somewhat similar arrangement should be adopted in regard to the capitalized value of the charges now outstanding against India for non-effective services, and that they should be adjusted by annual payments to the Treasury extending over 10 years, such annual payments or annuities being valued at a rate of interest of 4 per cent. per annum, the claims for subsequent years, valued in like manner, being annually added, and the annuities being determined, as at present, by the official Actuaries; and I am directed to request that you will submit this proposal for the consideration of the Secretary of State for War, and to express the hope of Lord Cranbrook that he will consent to its adoption.

I have, &c.
Louis Mallet.

Enclosure 2, in No. 5.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 20 March 1879.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter, No. 4881/79, of the 18th instant, requesting to be informed what sums will be transferred to the Exchequer during 1879-80, on account of the Home charges of troops serving in India, both for effective and non-effective services.

In reply, I am directed to forward, for the information of the Lords of the Treasury, copy of a letter from this office to the War Office, dated the 13th of November last, proposing that an "arrangement should be adopted in regard to the capitalized value of the "charges now outstanding against India for non-effective services, and that they should "be adjusted by annual payments to the Treasury extending over 10 years;" and to state that Lord Cranbrook is awaiting a reply to that proposition, in the absence of which he is unable to inform you of the sums which it is proposed to advance to the Exchequer during the ensuing financial year.

I have, &c.
E. Stanhope.

Enclosure 3, in No. 5.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 22 April 1879.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of Mr. Cole's letter of the 19th instant, No. 6258/79, transmitting the Actuaries' Report showing the charges against India in respect of Army non-effective services, for the years noted in the margin,* and requesting to be informed what arrangements are proposed for liquidating the heavy arrears due on this account, including a balance of 93,085 *l.* 2 *s.* 7 *d.* still due for the year 1875-76.

	£	s.	d.
* 1876-77 - - -	765,977	–	–
1877-78 - - -	730,756	10	–

In reply, I am directed to acquaint you that, as stated in Mr. Stanhope's letter of the 20th ultimo, the Secretary of State in Council is awaiting a reply to the letter sent from this office to the War Office on the 13th November last, proposing that an "arrangement should be adopted in regard to the capitalized value of the charges now outstanding against India for non-effective services, and that they should be adjusted by annual payments to the Treasury extending over 10 years," and that he regrets to be compelled, in the absence of such a reply, to defer his decision respecting the payments to which your letter relates.

I have, &c.
Louis Mallet.

Enclosure 4, in No. 5.

The Assistant Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 6 April 1880.

WITH reference to the correspondence noted in the margin,* I am directed by the Secretary of State for India in Council to forward, for the information of the Lords of the Treasury, a copy of a letter which has this day been addressed to the Under Secretary of State for War relative to the payments by this office, for non-effective charges, in respect of troops serving in India.

* Letters from Treasury, *dated 18th March and 19th April 1879, Nos. 4881/79 and 6258/79.*
Replies from India Office, *dated 20th March and 23rd April 1879.*

I have, &c.
T. L. Seccombe.

Enclosure 5, in No. 5.

The Assistant Under Secretary of State for India to the Under Secretary of State for War.

Sir, India Office, 6 April 1880.

WITH reference to the letter from this office, dated the 13th November 1878, proposing that an "arrangement should be adopted in regard to the capitalized value of the "charges" then "outstanding against India for non-effective services, and that they "should be adjusted by annual payments to the Treasury extending over 10 years, such "annual payments or annuities being valued at a rate of interest of 4 per cent. per annum, "the claims for subsequent years, valued in like manner, being annually added, and the "annuities being determined, as at present, by the official actuaries," I am directed to state that Lord Cranbrook is desirous of receiving, if possible, an early reply to that proposition, as, until a decision is arrived at, it is difficult to estimate, with any approach to accuracy, the liabilities of the Indian Government for the year.

I have, &c.
T. L. Seccombe.

Enclosure 6, in No. 5.

The Financial Secretary of the War Office to the Under Secretary of State for India.

Sir, War Office, 13 April 1880.

IN reply to your letter of the 6th instant, I am directed by Secretary Colonel Stanley to inform you that your letter of the 13th November 1878, respecting the arrangement to be adopted in adjusting the payments to be made by the Indian Government on account of Non-effective Army Services, was referred to the Lords Commissioners of the Treasury in November last, and that a copy of your further communication has now been forwarded for their Lordships' information.

I have, &c.
R. Loyd Lindsay.

Enclosure 7, in No. 5.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 22 July 1880.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 15th instant, No. 10,769/80, requesting to be informed whether Lord Hartington is prepared to accept the Report "made by the India and War "Office Actuaries, showing that the charge against India, for the capitalisation of non-"effective payments incurred by the Imperial Exchequer on account of Her Majesty's "troops in 1878-79, is 855,948 *l.* 17 *s.* 10 *d.*"

In reply, I am directed to acquaint you that, before finally accepting the Report in question, Lord Hartington is desirous of being furnished with a reply to the proposition which was made to the War Office, on the 13th November 1878, and communicated to the Treasury on the 20th March 1879, that an arrangement should be adopted in regard to the capitalised value of the charges against India for non-effective services, under which it was proposed that they should be adjusted by annual payments to the Treasury, extending over a period of 10 years.

I have, &c.
Louis Mallet.

Enclosure 8, in No. 5.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 8 December 1881.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of Mr. Cole's letter of the 26th October last, No. 16,369/81, requesting to be informed whether Lord Hartington is prepared to accept the report, "made by the India and War Office actuaries, showing that the charge against India for the capitalisation of non-effective payments incurred by the Imperial Exchequer on account of Her Majesty's troops in 1879-80, is 886,141 *l.* 11 *s.* 5 *d.*"

In reply, I am directed to refer you to the letters from this office to the Treasury, noted in the margin,* to which no reply has yet been received, and to state that, before finally accepting the Report in question, Lord Hartington is desirous of being furnished with a reply to the proposition, which was made by this office in 1878, that an arrangement should be adopted in regard to the capitalised value of the charges against India for non-effective services, under which it was proposed that they should be adjusted by annual payments to the Treasury, extending over a period of 10 years.

* Dated 20th March 1879.
" 23rd April 1879.
" 6th April 1880.
" 22nd July 1880.

I have, &c.
Louis Mallet.

Enclosure 9, in No. 5.

The Secretary of the Treasury to the Under Secretary of State for India.
(*Received* 19*th December* 1882.)

Sir, Treasury Chambers, 24 November 1881.

THE Lords Commissioners of Her Majesty's Treasury request you to submit to the Secretary of State for India in Council the enclosed copy of paragraphs 68 to 70 of the Second Report of the Committee of Public Accounts, 1881, relating to the Vote for the Home Charges of Her Majesty's Forces serving in India, 1879-80.

You are aware that the balances of the Indian Contingent and Miscellaneous Accounts have been excluded from settlement under the terms of the Treasury Minute of 2nd July 1878.

My Lords are in communication with the Secretary of State for War regarding the annual charges to be made for Effective and Non-effective Services, and regret that they are not yet in a position to announce any definite decision.

I have, &c.
F. Cavendish.

Sub-Enclosure, in No. 9.

Extract from Second Report from the Committee of Public Accounts.

Army (Indian Home Charges).

68. The balances against India in respect of the Indian Contingent and Indian Miscellaneous Accounts were not included in the settlement sanctioned by the Treasury in July 1878, but it is proposed to open an adjustment account, in which these balances will be set off against claims of India arising on unadjusted accounts. The matter is under the consideration of the Treasury. When this point has been settled the Treasury will make a proposal as to the method of obtaining the sanction of Parliament for the remission of claims against India in 1878, a course approved of by two Committees on Public Accounts.

69. The explanation given by the War Department as to the mode of charging the Indian Government for deferred pay, and receiving from them annually the sum which has come in course of payment, appears satisfactory. Deferred pay was only granted in 1876, and the calculations up to the present time have been somewhat rough, for the reasons stated by the Accountant General, but this difficulty will gradually disappear.

70. As to effective services, the sum of 500,000 *l.* recommended by Lord Northbrook's Committee has been accepted as the proper charge for the year 1879. As to non-effective services for the year 1879-80, the calculations have been made, but the mode of payment, that is, how far the payment shall be spread over several years, is still under the consideration of the Departments. Your Committee venture to urge the desirability of a speedy settlement of these questions.

Enclosure 10, in No. 5.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 4 January 1882.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 24th November, No. 15,550/81 (which was not received at this office until the 19th ultimo), forwarding an extract from the Second Report of the Committee on Public Accounts in 1881.

In the 68th paragraph of that Report it is stated that "the balances against India, in "respect of the Indian Contingent and Indian Miscellaneous Accounts, were not included "in the settlement sanctioned by the Treasury in July 1878."

In reply, I am desired to observe that this remark refers, apparently, to the adjustment between the Treasury and the War Office, and has no bearing on the settlement by this office, inasmuch as it is shown, in the Treasury Minute of the 2nd July 1878, that the proposition then made was adopted by the Secretary of State in Council on the clear understanding that it would be accepted by the Treasury in full discharge of all claims of the War Office on account of the effective services of Her Majesty's regiments on the East India Establishment, up to the 31st March 1879. In reference to this subject I am directed to forward, for the information of the Lords Commissioners of Her Majesty's Treasury, a copy of a letter which was sent to the War Office on the 16th of November 1880.

With regard to the adjustment of the various charges and credits, which it is desirable should form matters of account between this office and the War Department, and should not be deemed to be covered by the payments made by India, on account of effective services of British troops serving in that country, for the year 1879-80 and subsequent years, I am directed to transmit herewith a copy of a letter which was sent by this office to the War Office on the subject, on the 25th November last.

As regards the non-effective services, in a letter to the Treasury, dated the 8th ultimo, Lord Hartington stated that he was desirous of being furnished with a reply to the proposition which was made by this office in 1878, that the capitalized value of the charges against India should be adjusted by annual payments extending over a period of 10 years, and I am to state that his Lordship regrets to find, from the letter now received, that the Lords of the Treasury are not yet in a position to announce any definite decision thereon.

I have, &c.

Enfield.

Enclosure 11, in No. 5.

STATEMENT showing the CHARGE against *India* for Capitalization of "PENSIONS of OFFICERS and MEN"

	1870–71.					1871–72.					1872–73.					1873–74.				
	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charges.	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.
		£.		£.	£.		£.		£.	£.		£.		£.	£.		£.		£.	£.
Vote 17.—REWARDS, &c.:																				
Rewards for distinguished services granted to officers.	12	3,724	–	–		11	2,530	–	–		20	3,217	–	–		15	6,039	–	–	
Rewards for distinguished services ceased from causes other than death.	–	–	6	*2,075*		–	–	5	*1,138*		–	–	7	*556*		–	–	6	*2,661*	
Rewards granted in the year to Serjeants already discharged to pension.	7	274	–	–		3	85	–	–		8	471	–	–		–	–	–	–	
Rewards (previously granted) of Serjeants discharged during the year.	5	384	–	–		1	199	–	–		1	88	–	–		1	87	–	–	
Rewards to Serjeants relinquished during the year	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Victoria Cross Annuitants discharged during the year.	–	–	–	–		3	96	–	–		–	–	–	–		2	65	–	–	
TOTAL Vote 17	24	4,382	6	*2,075*	2,307	18	2,910	5	*1,138*	1,772	29	3,776	7	*556*	3,220	18	6,191	6	*2,661*	3,530
Vote 18.—GENERAL OFFICERS:																				
Unattached Pay granted	11	13,379	–	–		14	16,865	–	–		11	10,132	–	–		15	29,480	–	–	
Unattached Pay granted to ex-Indian officers	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Unattached Pay ceased on appointment to Colonelcies of Regiments.	–	–	6	*8,211*		–	–	6	*6,005*		–	–	4	*2,590*		–	–	11	*19,895*	
Indian Unattached Pay granted	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Indian Unattached Pay ceased	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
TOTAL Vote 18	11	13,379	6	*8,211*	5,168	14	16,865	6	*6,005*	10,860	11	10,132	4	*2,590*	7,542	15	29,480	11	*19,895*	9,585
Vote 19.—RETIRED AND HALF PAY:																				
Retired Full Pay granted	20	23,089	–	–		22	10,300	–	–		13	15,867	–	–		13	17,752	–	–	
Retired Full Pay ceased, otherwise than by death	–	–	–	–		–	–	–	–		–	–	2	*1,913*		–	–	2	*1,800*	
Half Pay granted	284	237,343	–	–		96	94,711	–	–		79	71,452	–	–		116	90,385	–	–	
Half Pay granted to ex-Indian officers	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Half Pay ceased, otherwise than by death	–	–	68	*59,670*		–	–	61	*57,226*		–	–	35	*18,585*		–	–	103	*86,153*	
Gratuities and Pensions granted	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Retired Pay granted to ex-Indian officers who have served out of India.	–	–	–	–		–	–	–	–		–	–	29	*13,881*		–	–	6	*3,268*	
Retired Pay ceased of ex-Indian officers who have served out of India.	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
TOTAL Vote 19	304	260,432	68	*59,670*	200,762	118	105,011	61	*57,226*	47,785	92	87,319	66	*37,379*	49,940	129	108,117	111	*91,221*	16,896
Vote 20.—WIDOWS AND CHILDREN:																				
Widows' Pensions granted	21	7,092	–	–		34	13,804	–	–		46	21,194	–	–		45	16,835	–	–	
Widows' Pensions suspended on re-marriage	–	–	3	*1,501*		–	–	2	*556*		–	–	4	*1,181*		–	–	4	*942*	
Widows' Pensions restored after suspension	2	342	–	–		–	–	–	–		–	–	–	–		1	34	–	–	
Gratuities to Widows and Children	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Compassionate Allowances to Children	46	2,130	–	–		61	2,679	–	–		100	3,592	–	–		74	3,402	–	–	
Sums paid from Royal Bounty or Relief Fund	12	136	–	–		9	124	–	–		13	86	–	–		10	60	–	–	
TOTAL Vote 20	81	9,700	3	*1,501*	8,199	104	16,607	2	*556*	16,051	159	26,872	4	*1,181*	25,691	130	20,421	4	*942*	19,479
Vote 21.—WOUNDS:																				
Pensions for Wounds received in India. First grant.	1	187	–	–		1	1,075	–	–		–	–	–	–		1	133	–	–	
Pensions for Wounds received in India made permanent.	1	1,475	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
Pensions for Wounds received in India renewed	–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	133
TOTAL Vote 21	2	1,662	–	–	1,662	1	1,075	–	–	1,075	–	–	–	–	–	1	133	–	–	
Vote 23.—PENSIONS TO SOLDIERS, &c.:																				
Life Pensions granted on discharge	1,488	165,340	–	–		1,337	154,728	–	–		1,640	186,726	–	–		2,278	253,931	–	–	
Temporary Pensions granted on discharge	1,769	20,531	–	–		1,112	13,730	–	–		1,184	14,486	–	–		1,053	12,862	–	–	
Temporary Pensions converted into Life Pensions	324	21,433	–	–		422	31,466	–	–		398	26,829	–	–		420	27,586	–	–	
Temporary Pensions renewed, increased, &c.	532	3,123	–	–		621	3,457	–	–		685	4,067	–	–		730	4,328	–	–	
Schoolmistresses' Pensions	–	–	–	–	arrears, 70–71	224	–	–			–	–	–	–		–	–	–	–	298,707
TOTAL Vote 23	4,113	210,427	–	–	210,427	3,492	203,605	–	–	203,605	3,907	232,108	–	–	232,108	4,481	298,707	–	–	
GRAND TOTAL NON-EFFECTIVE CHARGES	–	500,182	–	*71,457*	428,725	–	346,073	–	*64,925*	281,148	–	360,207	–	*41,706*	318,501	–	463,049	–	*114,719*	348,330

* Husbands killed in action.

- - - - - - - - - - - - Enclosure 11, in No. 5.

who had served in *India* in respect of ARMY NON-EFFECTIVE CHARGES for the 10 Years 1870-71 to 1879-80.

1874-75.					1875-76.					1876-77.					1877-78.					1878-79.					1879-80.				
No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.	No.	Charge.	No.	*Credit.*	Net Charge.
	£.		£.	£.		£.		£.	£.		£.		£.	£.		£.		£.	£.		£.		£.	£.		£.		£.	£.
12	2,637	–	–		11	4,116	–	–		9	2,996	–	–		10	2,631	–	–		8	2,873	–	–		10	2,229	–	–	
–	–	2	*659*		–	–	5	*1,030*		–	–	13	*3,304*		–	–	5	*1,171*		–	–	5	*1,323*		–	–	7	*1,579*	
7	339	–	–		4	239	–	–		10	444	–	–		8	366	–	–		8	452	–	–		18	547	–	–	
3	230	–	–		–	–	–	–		4	194	–	–		–	–	–	–		1	39	–	–		–	–	–	–	
–	–	–	–		–	–	1	*32*		–	–	–	–		–	–	–	–		–	–	1	*83*		–	–	–	–	
1	42	–	–		–	–	–	–		–	–	–	–		1	13	–	–		–	–	–	–		1	42	–	–	
23	3,248	2	*659*	2,589	15	4,375	6	*1,062*	3,313	23	3,634	13	*3,304*	330	19	3,010	5	*1,171*	1,839	17	3,335	6	*1,406*	1,929	26	3,988	7	*1,579*	2,249
25	45,300	–	–		16	27,667	–	–		15	23,582	–	–		81	145,643	–	–		12	16,266	–	–		6	11,732	–	–	
–	–	–	–		–	–	2	*780*		–	–	–	–		–	–	4	*2,204*		–	–	8	*2,029*		–	–	8	*7,775*	
–	–	7	*10,668*		–	–	8	*9,525*		–	–	13	*14,291*		–	–	6	*6,599*		–	–	5	*3,571*		–	–	1	*2,964*	
–	–	1	*97*		–	–	–	–		–	–	2	*714*		–	–	–	–		–	–	–	–		–	–	–	–	
1	76	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
26	45,376	8	*10,763*	34,613	16	27,667	10	*10,305*	17,362	15	23,582	15	*15,005*	8,577	81	145,643	10	*8,803*	136,843	12	16,266	13	*5,600*	10,666	6	11,732	9	*10,789*	943
8	4,703	–	–		19	27,968	–	–		20	31,104	–	–		14	17,391	–	–		17	15,261	–	–		12	17,813	–	–	
–	–	3	*2,403*		–	–	–	–		–	–	–	–		–	–	4	*5,609*		–	–	–	–		–	–	–	–	
104	94,701	–	–		82	78,314	–	–		97	101,715	–	–		138	127,619	–	–		97	105,059	–	–		143	160,875	–	–	
–	–	–	–		–	–	4	*1,064*		–	–	–	–		–	–	–	–		–	–	43	*45,675*		–	–	–	–	
–	–	66	*51,964*		–	–	79	*63,517*		–	–	62	*46,409*		–	–	107	*88,302*		–	–	60	*54,666*		80	101,074	–	–	
–	–	–	–		–	–	–	–		–	–	–	–		61	30,559	–	–		82	47,040	–	–		–	6,685	9	*7,812*	
–	–	6	*3,399*		–	–	7	*8,195*		–	–	10	*7,376*		–	–	29	*21,420*		–	–	21	*25,577*	arrears '78-9	–	–	–	–	
112	99,404	75	*57,766*	41,728	101	106,282	90	*72,776*	33,506	119	133,889	72	*53,785*	80,104	234	175,822	140	*115,331*	60,491	196	168,360	81	*80,237*	88,123	247	286,627	88	*53,457*	233,169
51	18,001	–	–		35	18,225	–	–		41	18,935	–	–		42	19,606	–	–		43	17,930	–	–		40	26,820	–	–	
–	–	6	*2,258*		–	–	2	*577*		–	–	1	*637*		–	–	–	–		–	–	1	*681*	special *12	4	4,871	–	–	
1	53	–	–		2	332	–	–		1	389	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		11	1,274	–	–	
96	3,848	–	–		70	3,866	–	–		35	6,397	–	–		30	4,736	–	–		36	4,324	–	–		22	3,210	–	–	
18	1,006	–	–		12	80	–	–		13	176	–	–		20	175	–	–		10	101	–	–		13	115	–	–	
169	22,908	6	*2,658*	20,250	119	22,503	2	*577*	21,926	90	25,897	1	*637*	25,260	92	24,517	–	–	24,517	89	22,415	1	*681*	21,724	116	38,390	–	–	38,390
–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
–	–	–	–		1	194	–	–		–	–	–	–		–	–	–	–		–	–	–	–		–	–	–	–	
–	–	–	–	–	1	194	–	–	194	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2,822	280,104	–	–		3,831	420,256	–	–		5,276	610,299	–	–		3,877	469,609	–	–		5,797	695,220	–	–		4,718	576,090	–	–	
1,692	12,918	–	–		923	9,968	–	–		900	9,417	–	–		704	7,833	–	–		1,020	12,312	–	–		732	9,436	–	–	
563	33,268	–	–		454	33,673	–	–		416	30,537	–	–		387	27,277	–	–		330	24,768	–	–		375	25,924	–	*1,027*	
535	2,872	–	–		354	1,969	–	–		251	1,293	–	–		317	1,698	–	–		286	804	–	–		254	1,411	–	*424*	
2	479	–	–		4	918	–	–		2	160	–	–		6	649	–	–		2	373	–	–		–	–	–	–	
4714	329,641	–	–	329,641	5,566	486,784	–	–	486,784	6,845	681,706	–	–	681,706	5,291	507,066	–	–	507,066	7,436	733,477	–	–	723,477	6,079	612,881	–	*1,451*	611,430
–	500,687	–	*71,846*	428,841	–	627,805	–	*84,720*	543,085	–	838,708	–	*72,731*	765,977	–	856,061	–	*125,305*	730,756	–	943,873	–	*87,924*	855,949	–	953,426	–	*67,280*	886,142

— No. 6. —

The Government of India to the Secretary of State for India, 15 May 1882, No. 133.—(*Received 7 June* 1882.)

1. We have the honour to acknowledge the receipt of your Lordship's Financial Despatch, No. 39, dated 2nd February 1882, forwarding correspondence regarding the adjustment of the non-effective charges with the War Office, from which we learn that the total amount owing on the 31st March 1881 was probably at least 1,500,000 *l.*, and that it is in contemplation to adjust this amount by annual payments to the Treasury, extending over 10 years.

2. With reference thereto, we beg to refer your Lordship to our Despatch, No. 96, dated 21st March 1879, and to state that we shall be glad to receive the information asked for in paragraph 14 regarding the mode in which these charges are calculated.

3. We would also take this opportunity to suggest that it would be of great advantage to us in dealing with the numerous questions of administration and finance connected with the British troops serving in India, if we could be furnished with the details of the payments made by the India Office to the War Office in the year 1880-81, or 1881-82, for all effective and non-effective services.

4. Similar information as to the charges paid to the Admiralty on account of the Indian troop transports, would also be very acceptable.

We have, &c.
(signed) *Ripon,*
D. M. Stewart,
J. Gibbs,
T. F. Wilson,
C. P. Ilbert,
S. C. Bayley,
T. C. Hope.

— No. 7. —

The Secretary of State for India to the Governor General of India in Council, 31 August 1882, No. 271.

(Extract.)

Your Excellency's letter, dated the 15th of May, No. 133, regarding the payments made to the War Office for the effective and non-effective charges of the British Army serving in India, has brought to my notice that no answer has been given to the letter on the same subject from the Government of India, dated the 21st of March 1879, No. 96.

In that letter the recommendation was repeated, that the total charges in this country for such services should not be allowed to exceed the average of 850,000 *l.* a year, which, under the capitation rate, was paid from 1861–62 to 1869-70.

This amount is slightly below the equivalent (852,174 *l.*) at 13 *l.* 10 *s.* a head (namely, 10 *l.* for effective and 3 *l.* 10 *s.* for non-effective charges), on an average strength of 63,124 men in India during those nine years; and although it was pointed out in Lord Cranbrook's Despatch of the 22nd of August 1878, No. 282, that those payments did not include the furlough allowances of officers of British regiments, the pay of Colonels Commandant of Artillery, and the pay of regiments on the voyage to and from India, it was contended by the Government of India that, as the establishment had been reduced, the total payments ought not now to be in excess of that average sum, the question being decided, not by mere rules of arithmetic, but on general principles of public policy.

As regards the non-effective services, the letter of the Government of India of the 21st of March 1879 deprecated any attempt to fix a capitation rate at present, as owing to the short service system and other causes, a considerable reduction was anticipated in a few years from the exceptionally high payments then made. It was, however, stated by the Government with reference to the principle

principle of capitalising each pension as it became due and paying to the War Office the portion debitable to India, that they were uninformed as to the average duration of life or the rate of interest adopted; and it was urged that if that rate was lower than the rate paid on loans raised by the Secretary of State in Council in London, the payment of capitalised values not only increases *pro tanto* the amount which has to be borrowed, but entails an annual loss measured by the difference between these two rates, and adds to the difficulties in remitting money to England. It was, accordingly, suggested that a sensible relief would be obtained by a discontinuance of the system, with the result of spreading the total charges more evenly over a series of years.

It was determined in 1871 that pending the preparation of a table of lives of military pensioners of all ranks and classes, the pensions of the soldiers should be valued on the basis of the London Life Tables, the rate of interest being taken at 4 per cent., and the age as that of the pensioner at his last birthday. Up to the present time those tables have been used, but the actuaries have now completed the new tables which they were instructed to prepare, and which consist of two main groups, one being based on the lives of pensioners with Indian service, and the other of those without such service, and each group being subdivided into long service, short service, and a combination of the two, the last mentioned being that which will be used for the purpose of commuting soldiers' pensions. Tables have also been framed on the whole experience, and each set carefully adjusted to the conditions under which they are applicable, the interest throughout being taken at 4 per cent., and the annuities as payable monthly. Copies of these tables will, when printed, be forwarded for the information of your Government. Their effect will be to enhance the value of pensions hereafter commuted, by reason of the lives on which they are based being superior to those on which the London tables were founded.

In capitalising the pensions of commissioned officers and their families, Mr. Finlaison's Government life tables (which are those generally adopted for Government purposes) at 4 per cent., have hitherto been used, and will continue to be those in use.

As regards the rate of interest, your Excellency will observe that 4 per cent. is a favourable one for the interests of India.

In my Despatch of the 2nd of February last, No. 39, I communicated to your Excellency the correspondence which had taken place regarding the non-effective services up to that date; and I now transmit a copy of a letter addressed to the Treasury on the 4th of April last, together with the reply made thereto on the 12th of that month; the proposal therein mentioned has not yet been received.

In compliance with the request contained in the 3rd paragraph of your Excellency's letter, dated the 15th of May, for the details of the payments made to the War Office in 1880–81 or 1881–82, for all effective and non-effective charges, I insert in the margin a list of the advances made, though it gives little more information than has been already forwarded to you in the accounts. A further sum of 7,000 *l.* has now been paid to the Treasury in settlement of the effective services for 1880–81 and 1881–82. The non-effective accounts for those years have not yet been rendered by the actuaries.

	Effective.	Non-Effective.
	£.	£.
Payment in June quarter, 1880 -	137,500	137,500
„ Sept. „ „ -	137,500	137,500
„ Dec. „ „ -	125,000	137,500
„ Mar. „ 1881 -	100,000	137,500
„ March quarter, 1881, for arrears, 1876 77	- -	100,000
„ June quarter, 1881 -	125,000	150,000
„ Sept. „ „ -	125,000	150,000
„ Dec. „ „ -	125,000	150,000
„ Mar. „ 1882 -	125,000	150,000
„ March quarter, 1882, for arrears, 1876–77 - -	- -	100,000

(signed) *Hartington.*

Enclosure 1, in No. 7.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 4 April 1882.

It will be in the recollection of the Lords Commissioners of Her Majesty's Treasury that in 1878 a proposal was made to the War Office, which was communicated to the Treasury on the 20th of March 1879, that the amounts outstanding against India in regard to the capitalised value of the charges for non-effective services should be adjusted by annual payments to the Treasury extending over 10 years, such annual payments or

annuities being valued at a rate of interest of 4 per cent. per annum, and that the claims for subsequent years valued in like manner should be annually added, the annuities being determined as at present by the official actuaries.

Notwithstanding several requests from this office for a reply to that proposal, and notwithstanding the repeated comments of the Comptroller and Auditor General, and of the Committee of Public Accounts on the unsatisfactory state of the question, no answer has yet been given by the Treasury. In the meantime the hope that the annual charges would diminish has not been realised, the heavy payments on account of officers' half-pay and pensions being found to counterbalance the saving on the pensions of soldiers; and the amount in arrear is now greatly in excess of the sum due at the time that the proposal was first made.

It appears to the Marquis of Hartington that the difficulty felt by the Treasury in arriving at a decision may be due to the inconvenience that would arise from a literal application of the proposal in the earlier years, before time had been afforded for the system to come into operation. Inasmuch as not merely would only a tenth part of the outstanding arrears be discharged each year, but also only a tenth part of the charges appertaining to the year itself, the result would be that in the first year a sum of between 250,000 *l.* and 300,000 *l.* would become payable, which would annually be increased by some 80,000 *l.* for several years, and before the existing arrears were completely discharged the payments would be nearly a million sterling. Such fluctuations are not desired in the interests of India any more than they probably are in those of Her Majesty's Exchequer

While, therefore, it appears to Lord Hartington that the plan of spreading the capitalised value of the annuities over 10 years affords a proper basis, he considers that it is necessary to arrive at an agreement as to the amount to be advanced on account until the system can come into normal operation, and also until the actual effect of the recent changes in the army can be more precisely determined.

With this view I am directed to propose that a sum of 200,000 *l.* shall be paid to the Treasury every quarter; that from the 1st of April 1882 interest on the amount which, when the actuaries' reports are received, shall be found to be outstanding on the 31st of March 1882, shall be credited to the British Government, as well as interest on all future liabilities as determined; and that on the other hand interest on the quarterly payments shall be allowed to the Indian Government.

In the absence of any data from the War Office as to the probable amount of the non-effective charges in future years only a very rough estimate can be formed of the result of this proposal, but Lord Hartington is led to believe that at the end of 15 years the amount outstanding would at any rate not be larger than it is at present, and that the normal payments might then, including interest, be expected to be about 800,000 *l.* a year.

I am to add that, with due regard to the interests of India, this proposal, involving an increase of 100,000 *l.* a year over the large sum advanced in 1881-82, is the most liberal one which Lord Hartington feels it possible to make; and that as only 700,000 *l.* has been provided in the Estimates for 1882-83, it may be found impracticable in that year to pay the full 800,000 *l.*

Should it, after the experience of a few years, be found that the annual payment of 800,000 *l.* is larger than is needed to meet the annual liabilities, Lord Hartington does not propose that any reduction should be made in the advance until the arrears of liability shall have been extinguished. On the other hand, should the advances prove insufficient to keep the arrears of liability within the present amount (which is not, however, anticipated), the Secretary of State in Council would be prepared to make such an addition to the advances as may appear needful for the purpose in view.

A copy of this letter will be forwarded to the War Office, and Lord Hartington trusts that the proposition now made will meet with the approval of the Lords Commissioners of the Treasury.

I have, &c.
Enfield.

Enclosure 2, in No. 7.

The Assistant Financial Secretary of the Treasury to the Under Secretary of State for India.

Sir, Treasury Chambers, 12 April 1882.

In reply to Lord Enfield's letter of the 4th instant, submitting a new arrangement for the payment by India of the charges for Army and Non-Effective Services, I am directed by the Lords Commissioners of Her Majesty's Treasury to request that you will inform the Marquis of Hartington that my Lords are in communication with the War Office on the subject of these payments, and that they hope shortly to be able to submit a proposal which will reasonably accord with the interests and requirements of this Board, and of the Secretary of State for India.

I have, &c.
R. E. Welby.

— No. 8. —

The Secretary of State for India to the Governor General of India in Council, 22nd March 1883, No. 94.

My Lord Marquis,

1. In Lord Hartington's Despatch, dated the 2nd of February 1882, No. 39, your Excellency was informed that the amount due to the Imperial Exchequer on account of the Non-Effective Charges for the British Forces which had served in India, was 1,238,824 *l.* up to the end of the year 1879-80; and in the further Despatch of the 31st of August 1882, No. 271, it was mentioned that a sum of 100,000 *l.* was paid in March of that year on account of the arrears of 1876-77. The estimates for the current year also contain a payment of 100,000 *l*, on the same account, which will be paid in the course of this month; so that there will then remain due for charges to the 31st of March 1880, 1,038,824 *l.*

2. The Account for 1880-81 is expected to amount to about 928,000 *l.*, towards which 550,000 *l.* was advanced during that year: that for 1881-82 to about 900,000 *l.*, for which 600,000 *l.* has been advanced; and that for 1882-83 to a similar sum, while 600,000 *l.* has been placed in the Estimates for this year as the amount to be paid. Hence, on the 31st of this month, the estimated amount outstanding on account of arrears will have been raised to 2,016,824 *l.*

3. Among the correspondence which accompanied the above-mentioned Despatch of the 31st of August last, was a letter to the Treasury dated the 4th of April 1882, with a reply written on the 12th of that month, in which it was stated that the Lords Commissioners hoped shortly to submit a proposal which would reasonably accord with the interests of both Governments.

4. I now forward a copy of that communication, dated the 22nd of January last, and of the reply made thereto on the 2nd instant. From a perusal of this correspondence, your Excellency will observe that the Treasury claim compound interest on all arrears of these charges, from the commencement of the agreement in 1870-71.

5. To this claim I have demurred, on the grounds that the payment of compound interest formed no part of the original agreement, and was not mentioned for more than 10 years after it was made, and that such a charge has never been preferred by one Government against the other in all their various transactions, while the accounts for the first six years have been finally closed.

6. At the same time, it cannot but be admitted that the essence of the principle of capitalisation is the payment of such a sum as, if accumulated at compound interest, will be equal, actuarially, to the annual pension. I have therefore considered it only just to agree that henceforward compound interest at 4 per cent. shall be charged on all arrears. I have also agreed to allow simple interest on all sums outstanding, for which the Government of India have failed to provide in the year following that in which the debit was ascertained.

7. The amount which will be due to the Treasury on the 1st of April next is thus estimated, if my proposals should be accepted:—

	£.	£.
Arrears shown in paragraph 2 - - - - -		2,016,824
Interest on arrears of 1876-77—		
For 1880-81, 365,977 *l.* at 4 per cent. - -	14,639	
For 1881-82, 265,977 *l.* at 4 „ - -	10,639	
For 1882-83, 165,977 *l.* at 4 „ - -	6,639	
		31,917
Interest on arrears of 1877-78—		
For three years, 330,756 *l.* at 4 per cent. - - -		39,691
Interest on arrears of 1878-79—		
For two years, 305,949 *l.* at 4 per cent. - - -		24,476
Interest on arrears of 1879-80—		
For one year, 336,142 *l.* at 4 per cent. - - -		13,446
Total - - - £.		2,126,354

On this sum 4 per cent. compound interest will be due, subject to reduction by any payments that may be made on account of these arrears.

8. In

8. In view of the heavy demands on your Government for remittance to this country, and in the absence of any reply from the Treasury to the repeated requests made during the last five years for an arrangement by which it might be possible to settle the claim, it has not been thought right to include in the estimates more than a moderate sum annually towards the liquidation of the arrears. Owing not merely to the very large number of soldiers enlisted at the time of the Crimean War and the Mutiny who have come on the pension list in recent years, but also to the continual changes in the organisation of the British Army, of which, perhaps, the most important in regard to the present subject are the grant of pensions to officers consequent on the abolition of the system of purchase, and the compulsory retirement of officers at specified ages, the charges have been greatly in excess of those which were anticipated when the agreement to capitalise the Indian portion was arrived at; and from the enclosed statement you will perceive that the actuaries of the War Office have continually underestimated to a very great extent the sums due by the Government of India. Hence it has happened that the payment of the sums so estimated, together with 100,000 *l.* annually for arrears, has been insufficient to prevent the debt from rapidly increasing.

9. The accounts for 1880-81, which are now being examined in this office, show an amount of no less than 928,000 *l.* as due for that year; and for 1881-82 and 1882-83 I am unable, in spite of the lower estimates of the War Office, to adopt a less amount than 900,000 *l.* as that which probably will have to be paid on account of each of those years.

*Not printed.

10. I was thus led to suggest, in my telegram* of the 24th of February, that an addition of 200,000 *l.* should be made to the estimate for 1883-84, in order that an earnest effort might be made to perceptibly reduce the arrear. Your Excellency having, however, objected to this proposal, I have consented not to alter the estimate; but I must request that on the receipt of this Despatch, you will take the subject into your serious consideration; and that, if you feel able to make any addition on this account, both to the remittances of the year and also to the military charge, you will apprise me by telegraph, in order that I may lose no time in making a payment to the Treasury on account of the arrear, if the state of the Home balances should admit of it.

11. You will not fail to notice that, large as have been the payments in this country for non-effective charges during the last seven years, they have been insufficient by nearly 300,000 *l.* to meet the annual liability; and the result is that a sum of more than 2,000,000 *l.* has to be paid and added to the military expenditure, which should be done in as short a time as possible, considering the onerous nature of the debt as now arranged.

I have, &c.
Kimberley.

Enclosure 1, in No. 8.

The Secretary of the Treasury to the Under Secretary of State for India.

Sir, Treasury Chambers, 22 January 1883.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request that you will recall the attention of the Secretary of State for India in Council to the arrears due by India to Her Majesty's Exchequer on account of the Home non-effective charges of troops serving in India.

2. Lord Enfield's letter of the 4th April contains certain proposals for a settlement, in general terms, of this long outstanding question. Since the receipt of that letter my Lords have been in correspondence with the War Office, with the view of obtaining from their actuaries, with as much accuracy as circumstances permit, the figures upon which a practical settlement of whatever kind must rest, and they hope to receive these figures before the meeting of Parliament. In the meanwhile, they propose to submit to the Secretary of State in Council the general principles upon which, in their opinion, the question as between India and the United Kingdom should be decided.

3. The arrangement between the two Governments, which is still nominally in force, was that India should pay in each year (besides the actual Home charges of the effective force

force serving in India that year) the capitalised value of the pensions due to that year's service of that force, the Home Government undertaking tne responsibility for the ultimate payment of those pensions.

4. Into the methods by which these amounts were calculated it is not necessary at the present moment to enter, further than to say that the capitalised sum was to be arrived at by discounting the anticipated future payments at 4 per cent. interest. This arrangement, however, has not in effect been carried out so far as relates to the actual payments by India, which some years ago began to fall into arrear, and have since continued to do so, the amount now overdue being very large.

5. The only question between the two Governments is how this arrear should be paid.

6. Upon this my Lords would observe in the first place that it is plain that interest should be charged on each sum in arrear, from the time at which it became due to the time when it shall have been paid off, and that the rate of interest assumed for this purpose should be the same as that upon which the calculation of the capitalised value of the prospective pensions was originally made. To allow a lower rate of interest, or no interest at all, would amount to varying the agreement in favour of India, because the amount of the original award was fixed on the hypothesis that it would be paid at a certain date, and would have been greater had that date been a later one.

7. The first step then to be taken is to ascertain the amount of the arrears due on (say) the 1st April next, by finding the amount of each arrear with interest at 4 per cent. on it up to that date, and adding these sums together.

8. It would then remain to decide how this debt should be liquidated, and upon this point my Lords will be ready to meet, in a spirit of concession, any proposals relating to the existing arrears which the Secretary of State in Council may put before them; should India be desirous of paying the whole sum at once Her Majesty's Government would be willing to receive it; should she prefer to spread it over any moderate number of years my Lords will raise no objection, provided always that interest at 4 per cent. be added to the deferred payments, or that the equivalent annuity be calculated on that assumption.

9. My Lords gather from Lord Enfield's letter of 4th April, that repayment by means of a 10 years' annuity will probably be suggested, and I am to say that they would not object to this term if the other conditions specified above be agreed to, as my Lords trust they will be, by the Secretary of State in Council.

I have, &c.
Leonard Courtney.

Enclosure 2, in No. 8.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, 2 March 1883.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 22nd January, No. 1337, "recalling" his attention to the arrears due by India to Her Majesty's Exchequer on account of the Home non-effective charges of troops serving in India.

You observe that the arrangement between the two Governments, which is still "nominally in force," was that India should pay in each year the capitalised value of the pensions "due to that year's service," which was to be arrived at by discounting the anticipated future payments at 4 per cent. interest. The payments by India, however, began some years ago to fall into arrear, and the only question between the two Governments is, in the opinion of the Lords Commissioners of Her Majesty's Treasury, how this arrear should be paid.

You further remark that it is plain that interest should be charged on each sum in arrear, from the time at which it became due to the time when it shall have been paid off, and that the rate of interest assumed for this purpose should be the same as that upon which the calculation of the capitalised value of the prospective pensions was originally made, since to allow a lower rate of interest, or no interest at all, would amount to varying the agreement in favour of India, because the amount of the original award was fixed on the hypothesis that it would be paid at a certain date, and would have been greater had that date been a later one.

The first step, therefore, is according to their Lordships, to ascertain the amount of arrears due on (say) the 1st of April next, by finding the amount of each arrear, with interest at 4 per cent. on it up to that date, and adding these sums together, Her

Majesty's Government would then, "in a spirit of concession," be willing either to receive the whole amount at once or to be repaid by an annuity for 10 years, interest being calculated at 4 per cent.

In reply, I am desired to say that it is not without some surprise that the Secretary of State in Council has received this proposal. It is believed that this is the only occasion in recent years on which it has been suggested that interest should be charged on sums due by the Indian to the Imperial, or by the Imperial to the Indian Government, with the single exception of the claim raised by the War Office actuaries in regard to the capitalisation of the Indian share of pensions granted prior to the 1st of April 1870, when objection was taken by this office to a charge for interest, and it was admitted in Mr. Law's letter of the 8th of November 1878, No. 15,832, that that was not a case in which a claim for interest should be enforced.

In the instance of the Perak Expedition, which occurred in 1875-76, no repayment of the sums advanced by the Government of India was made until May 1881, and the account was not finally adjusted until June 1882. In the case of the Afghan war, the sum granted by the British Government towards the expenses of the expedition is being spread over six years. And in that of the Abyssinian Expedition, when, in order to make the necessary advances, the Government of India were themselves obliged to borrow, the accounts were not finally closed for more than 12 years after the operations were undertaken. Yet in none of these cases was any application made by the Secretary of State in Council for interest on the sums of which the payment was delayed.

Lord Kimberley cannot but think that the Lords Commissioners of the Treasury are imperfectly acquainted with the facts of the case. The arrangement was that India should pay in each year the capitalised value, not of the pensions "due to that year's "service" of the effective force in India, but of the share debitable on account of Indian service of each pension of the whole British force which became for the first time payable during that year. It was, however, known from the first that India's share of those pensions could not be computed until sufficient time had been afforded for the calculations to be framed, and a charge for interest on deferred payments formed no part of the agreement. This is evident from the fact that, for the first five years, the payment of the amount ascertained by the actuaries, without additional interest, was accepted by the Treasury as a settlement of the sum due on account of each of those years; and it is apparent that no claim for such interest would have been raised, if it had been in the power of the Government of India to continue to make the final payment shortly after the receipt of the letter from the Treasury, stating the sum which their Lordships were prepared to accept for the services of the year to which it related.

The delay did not originate with this office. Down to the payment for the year 1874-75, the account was settled within a very short time from the date of the Treasury Letter.* For 1872-73, however, that letter was dated 17 months, for 1873-74 nearly two years, and for 1874-75 about the same time after the close of the year to which it related. The delay may have been caused by the actuarial staff employed at the War Office in making the calculations having been too weak to admit of a prompt rendering of the report; or by the actuaries having been retarded in their work, as was stated in the letter from the War Office to the Treasury, dated the 20th of November 1876, by duties required to be performed for the Imperial Government, but in any case it can form no reasonable basis for a charge of interest against the Government of India.

* Interval for 1870–71 of 4 months 13 days.
" 1871–72 of 17 days.
" 1872–73 of 8 days.
" 1873–74 of 1 month 13 days.
" 1874–75 of 2 months 1 day.

The quarterly advances made by this office had been increased from 50,000 *l.* or 55,000 *l.* in 1870–71 to 87,500 *l.* in 1875-76, but it was not until the report of the actuaries for the latter year was sent in on the 18th of December 1877, and confirmed by the Treasury on the 15th of January 1878, that it became evident that the payments then made, amounting to 350,000 *l.*, were no less than 193,000 *l.* short of the sum required.

The Secretary of State in Council thereupon took the subject into his serious consideration. The quarterly payments which were accustomed to be made after personal consultation with the financial officers of the Treasury and War Office, and which, for 1876-77 and 1877-78, had been raised to 100,000 *l.*, were further increased in 1878–79 to 137,500 *l.*, and, on the 13th November 1878, a letter was addressed to the War Office proposing that the capital payments should be adjusted by annual payments extending over 10 years. A copy of this letter was sent to the Treasury on the 20th of March 1879, and repeated endeavours have been made by the Secretary of State in Council, in letters of which the dates are noted in the margin,* to obtain a reply to the proposal. Yet it is only now, after an interval of four years, that an answer has been received intimating the view taken by their Lordships, namely, that no objection will be raised to such an arrangement, provided that interest at 4 per cent. is paid on the arrears.

* 23rd April 1879.
6th April 1880.
22nd July 1880.
8th December 1881.
4th January 182.
4th April 1882.

It was foreseen that some considerable increase in the non-effective charges was to be anticipated

anticipated when the soldiers who had enlisted during the Crimean War and Indian Mutiny should have completed their 21 years' service, but this alone was not sufficient to account for the very great rise from an average† of 391,000 *l.* in the first six years to an average‡ of 810,000 *l.* in the next four years, or more than double the former sum, and to an amount estimated at 920,000 *l.* for 1880-81. Part of the increase is due to measures carried into effect by the British Government for purposes unconnected with India, such as the abolition of the purchase system, and consequent grant of pensions to officers, the compulsory retirement of officers on attaining certain ages, the reorganisation of the Army Medical Department, and other steps which, by compelling India at once to become liable for the capital value of such pensions, so far as they are due for service in that country, hinders the non-effective charge from falling in the manner expected when the arrangement was originally made.

	£.
† 1870-71	428,725
1871-72	281,148
1872-73	318,500
1873-74	348,330
1874-75	428,841
1875-76	543,085
TOTAL of Six Years - £.	2,348,629
Average - - - £.	391,438
1876-77	765,977
1877-78	730,756
1878-79	855,949
1879-80	886,142
TOTAL of Four Years - £.	3,238 824
Average - - - £.	809,706

Had the claim which is now made for interest been preferred in 1878, when the India Office brought the subject to the notice of the British Government, the Secretary of State would have felt bound to impress on the Government of India the importance, at almost any cost, of remitting the necessary funds from India; or, if that had been impracticable, the money could have been obtained at probably less than 3½ per cent. interest in the open market.

For these reasons Lord Kimberley cannot admit any claim on the part of the Treasury to interest on the sums due up to the present date. As, however, he is fully alive to the importance of coming to some fixed arrangement for the settlement of these arrears, his Lordship is willing, as a compromise, to assent to the following terms, if they meet with the Lords Commissioners' approval:—

For the years from 1870-71 to 1875-76 all claims against India have been settled.

For 1876-77 the claim of the Treasury was not received until April 1879, when the financial arrangements for the year 1879-80 had been made, and it was too late to provide for the repayment, within that year, of the then ascertained arrears. From the 1st of April 1880, however, Lord Kimberley admits that, had the views of the Treasury been then made known, the sum of 365,977 *l.* might possibly have been paid off; and he will, therefore, not object to a charge of simple interest on that sum at 4 per cent. for the year 1880-81. At the close of that year 100,000 *l.* was repaid, and interest is therefore admissible on 265,977 *l.* in 1881-82; and another 100,000 *l.* having been repaid at the end of that year, interest is chargeable on 165,977 *l.* in 1882-83.

Similarly for 1877-78, the claim for which was preferred at the same time, interest will be admitted on 330,756 *l.* for the years 1880-81, 1881-82, and 1882-83. For 1878 79, the claim for which was made on the 15th of July 1880, interest on 305,949 *l.* will be admitted during 1881-82 and 1882-83, and for 1879-80, for which the claim was preferred on the 21st of October 1881, interest on 336,142 *l.* will be admitted during 1882-83.

For the three years 1880-81, 1881-82, and 1882-83 no reports have been rendered, and no claim for interest can be recognised.

From the 1st of April 1883 the amounts which may then be due, including estimates for the years on account of which reports have not been rendered, will be added together, and to these will be added on each subsequent 1st of April the amounts estimated for the year just closed. Against these will be set the payments made from time to time by this office, and the necessary correction of the Estimates will be made in respect of each year when the actuaries' reports shall be received. Interest at 4 per cent. will be added to the outstanding balance at the close of year.

The sum thus ascertained to be due, including the amounts in respect of future years, will be repaid by the Secretary of State in Council as rapidly as possible, consistently with keeping the payments to the Treasury at a fairly uniform rate.

On learning from the Treasury that this arrangement is accepted, Lord Kimberley will at once communicate with the Government of India on the subject of the reduction as speedily as possible of the outstanding arrears.

I have, &c.
J. K. Cross.

Enclosure 3, in No. 8.

Non-Effective Charges.

Votes.	1877–78.			1878–79.			1879–80.			1880–81.			1881–82.		1882–83.		1883–84.	
	Estimated by War Office.	Actual Charge.	Advances made in the Year.	Estimated by War Office.	Actual Charge.	Advances made in the Year.	Estimated by War Office.	Actual Charge.	Advances made in the Year.	Estimated by War Office.	Probable actual Charge.	Advances made in the Year.	Estimated by War Office.	Advances made in the Year.	Estimated by War Office.	Advances made in the Year.	Estimated by War Office.	Estimated to be Advanced.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
17. Rewards	2,000	1,839	–	2,000	1,949	–	2,000	2,249	–	2,000	11,100	–	2,000	–	2,000	–	3,000	–
18. Pay of General Officers	38,000	136,843	–	38,000	10,666	–	38,000	963	–	38,000	22,335	–	–	–	–	–	–	–
18. Half-Pay	100,000	39,317	–	100,000	51,399	–	100,000	115,200	–	100,000	317,036	–	38,000	–	18,000	–	13,500	–
19. Retired Pay, &c.		21,174	–		36,724	–		117,940	–			–	150,000	–	170,000	–	180,000	–
20. Widows' Pensions	20,000	24,517	–	20,000	21,734	–	20,000	38,390	–	20,000	55,211	–	20,000	–	20,000	–	25,000	–
21. Pensions for Wounds	–	–	–	–	–	–	–	–	–	–	2,866	–	–	–	–	–	500	–
23. Out-Pensions	340,000	507,066	–	390,000	733,477	–	390,000	611,400	–	390,000	519,564	–	390,000*	–	390,000*	–	508,000	–
Total £.	500,000	730,756	648,841	550,000	855,949	650,000	550,000	886,142	643,085	550,000	928,112	650,000	600,000†	700,000	600,000†	700,000	730,000	800,000

† Probable Charge	900,000	–
		900,000
* Ditto	488,000	–
		470,000

— No. 9. —

TELEGRAM from the Viceroy to the Secretary of State, dated 14 April 1883.

YOUR Financial Despatch, No. 94, 22nd March 1883. What do you expect the real non-effective charges for 1883-84 to amount to, and what information can you give as to current charges for future years, exclusive of arrears and interest? It is impossible to deal with the question properly until we know exactly how we stand and what we have to expect in future.

— No. 10. —

TELEGRAM from the Secretary of State to the Viceroy, dated 14 April 1883.

I HAVE received your telegram of April 14th, 1883. Non-effective charges. No further official knowledge unofficially. War Office actuaries estimate Indian capital payments in thousands, beginning with this year, 730, 738, 793, 802, 859, 861, 842, 817, 799, 782, 736. Data so uncertain that good margin should be allowed.

— No. 11. —

(Extract.)

The Government of India to the Secretary of State for India, 29 June 1883, No. 166 (*received 7 August* 1883).

As regards the non-effective charges, we shall be glad to receive details for the years 1880-81 and 1881-82, in the form adopted in the statement received with Lord Hartington's Financial Despatch, No. 39, dated the 2nd February 1882.

(signed) *Ripon.*
E. Baring.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.

— No. 12. —

The Government of India to the Secretary of State for India, 10 August 1883, No. 223 (*Received* 4 *September* 1883).

My Lord,

WE have the honour to acknowledge the receipt of your Lordship's Despatch (Financial), No. 94, of 22nd March 1883. In the 10th paragraph of that Despatch your Lordship requested to be apprised, by telegram, as to whether we felt able to make any addition, both to the remittances of the year, and also to the military charge, with a view to paying off the arrears of the non-effective military charges. We did not think it necessary to send any immediate telegraphic answer on these specific points, for, in fact, neither of these questions can be answered with certainty until a later period of the year. In the meanwhile, we observed that your Lordship was keeping well ahead of the estimate in respect of the amount of weekly bills and telegraphic transfers. This is all that could, for the moment, be done towards the solution of the question. Under

 these

these circumstances, we trust that our action in not sending any immediate telegraphic answer to the questions conveyed in the 10th paragraph of your Lordship's Despatch will not have caused any inconvenience.

2. Before making any definite proposals as regards the treatment of this important question, it may perl aps be convenient that we should summarize the history of the case.

3. Prior to the year 1822, all the effective-charges connected with the employment of the British Army in India were borne by the East India Company, but no part of the non-effective charges. From 30th April 1822 to 31st March 1861 the payments made by the Indian to the English Treasury on account of non-effective services were regulated by 4 Geo. IV., cap. 71. Under that Act a sum of 60,000 *l.* was paid annually by the East India Company to His Majesty's Government on account of the charges "incurred for retiring pay and pensions, "and other expenses of that nature arising in respect of His Majesty's forces "serving in India."

4. In December 1858 a Committee, on which the India and War Offices were represented, was appointed to ascertain the sufficiency or otherwise of the annual contribution of 60,000 *l.* towards the pensions of British troops in India. Another Committee was appointed in 1861. One of the results of appointing these Committees was that an Act (24 & 25 Vict. cap. 89) was passed, which declared that the annual sum of 60,000 *l.* for pensions of British forces serving in India being insufficient to defray the charge, "it is expedient to "increase the contribution to be paid out of the said revenues to meet the said "charge." It was accordingly enacted that, from 31st March 1861 until 31st March 1862, "there shall be paid out of the revenues of India in respect of "the above-mentioned charge, and in lieu of the said annual sum of 60,000 *l.*, "a sum calculated at the rate of 3 *l.* 10 *s.* per head per annum upon the num-"ber of Her Majesty's British forces chargeable upon the said revenues of "India, exclusive of the number at the depôt or on passage, as shown by the "monthly muster rolls; the payment to be made monthly, and to be calculated "upon the number shown in the last monthly muster rolls received in England "before each month for which payment is made."

5. This Act was originally only of a temporary character. It extended from 31st March 1861 to 31st March 1862. In the India Office letter to the War Office, dated 8th March 1861, accepting the arrangement which was embodied in the Act, the following passage occurs:—"Sir Charles Wood is, however, "desirous that it should be clearly understood that when the time shall arrive "for determining the rate to be permanently paid from the revenues of India on "this account, the present temporary arrangement is not to be regarded as an "admission by the Secretary of State in Council that the rate now agreed on is "one which India can be justly called on to pay, when the benefit resulting "to Imperial interests from the employment of so large a portion of the British "Army in India, and the consequent maintenance of the depôts in this country, "is taken into consideration." But although the arrangement was at the time intended to be temporary, as a matter of fact payments continued to be made under the system set forth in the Act up to 31st March 1870.

6. In 1870 another Committee was appointed, upon which the India and War Offices were represented. In the report of this Committee, which is dated 12th August 1870, the following passage occurs:—"The Committe have con-"sidered whether it would be practicable to fix an average or capitation rate for "the adjustment of the charge on Indian revenues for non-effective services; "but as the information available for determining such a rate is very insufficient, "they are of opinion that the most satisfactory and, in the end, the least labo-"rious method of fairly adjusting those charges will be by an actual valuation "of each grant of out-pension, pensions for officers' services, pensions for "wounds, widows' pensions or compassionate allowances, and the proportion of "such value due to service rendered to the Indian Government, the payment "of which from Indian revenues would be a full discharge and satisfaction for "the pensions assessed.

"The Committee therefore recommend that this mode of settlement be "adopted

" adopted; and that in order to carry it into effect, tables be framed for the " assessment of the value of pensions, &c., by two actuaries—one to be named " by the Secretary of State for War, and the other by the Secretary of State for " India in Council; the two actuaries to have power to nominate a third as " umpire, in the event of their not being able to agree as to the principles on " which the tables are to be framed.

" It would be necessary that the War Department should furnish, from time " to time, to the India Office, statements, with particulars of, and evidence as " to, the pensions granted, and the proportion due to service in India. These " statements would be examined by the officers of the Secretary of State for " India in Council, and the charge to India determined according to the tables " of valuation prepared as already recommended.

" The Committee recommend that this arrangement should take effect in " respect of all pensions and allowances granted from the 1st April 1870." The proposals of this Committee were adopted.

7. It will be seen, therefore, that prior to 1822 India paid nothing for non-effective charges; that from 1822 to 1861 the principle which governed the division of non-effective charges between England and India was one of a fixed payment by India to England of 60,000 *l.* a year; that from 1861 to 1870 this latter principle was abandoned in favour of a capitation payment; and finally, that in 1870 the principle of a capitation payment was abandoned in favour of a system under which the capitalized value of the pensions was paid by the Indian to the English Treasury. This latter is the system which is still in force.

8. In a Despatch, No. 66, of 8th February 1878, the Government of India pointed out to the Secretary of State (Lord Cranbrook) that, whilst the Estimates of 1878-79, as compared with those of 1869-70, showed a decrease of the military charges in India amounting to about 800,000 *l.* a year, they, at the same time, showed an increase in the Home charges, amounting to about 300,000 *l.* a year. Further, it was shown that the Home charges were really divided into two parts,—the one including the expenditure under the control of the Indian Government, and the other the expenditure not under such control, but regulated by the War Office. It was pointed out that, whereas the expenditure under the control of the Indian Government had decreased, that controlled by the War Office had risen since 1874-75 from 800,000 *l.* to 1,400,000 *l.*, and that it was anticipated that a further increase would take place. The Government of India then went on to express itself as follows:—" While these " changes have largely added to the burden thrown on the Indian revenues for " services rather diminished than increased in account, they have at the same " time led to a constantly increasing delay in the rendering of the accounts by " the War Office, and their final settlement by the Secretary of State for India, " to which allusion has already been made.

" Such delay in itself would have been most inconvenient and objectionable. " But when this is combined with an almost complete uncertainty as to the " ultimate amount of the claims to be made on the Indian Treasury, and, when " at length the claims are actually made, it is found that they are of constantly " increasing magnitude, and in no degree susceptible of control by the Indian " Government, the financial consequences of such a state of things can hardly " be described otherwise than as intolerable. The difficulties and uncertainties " of Indian finance are, as your Lordship will readily admit, of a nature to tax " to the utmost the sagacity of the responsible officers of our Government; but " when charges so incalculable, and so wholly beyond control, as those to which " we have been referring may thus be suddenly thrown upon the revenues, the " most careful and far-seeing must be liable to find their efforts to secure a " proper equilibrium of income and charge defeated from no fault of their own." The Government of India then went on to protest against the increased charges which had been thrown upon Indian revenues. There can, it was said, " be no " room for doubting that a very large part at least of the costly improvements " of system made of late years in the British Army were rendered necessary " exclusively by reason of the position that England holds as one of the Great " Powers of Europe; and that, for all merely Indian purposes, a far less costly " machinery would have sufficed. For this reason, if for no other, we cannot " acquiesce in the principle, which appears to have been adopted without dis-

"cussion, for regulating the share of the military charges of England to be "apportioned to India. It is not just that the two Governments should be "treated as partners having an equal interest, and equally liable to bear these "charges, in the mere numerical ratio of the men employed by each.

"It is, of course, far easier thus to raise objections to an equal or rateable "partition of expenses, than to suggest any other proportion that could be "justified by definite arguments. The case, unfortunately, is one in which "such arguments cannot be supplied, and in which an arbitrary adjustment of "some sort, more favourable to India than that now adopted, is all that can be "asked for.

"Rejecting, as we feel bound to do, the principle of a rateable distribution of "the charges, we deprecate any further discussion in detail of the elements of "which they are made up. To attempt to arrive at the proper proportion to "assign to India in respect to each or any of them in this way appears to us "only likely to mislead, and to confuse a subject in itself already surrounded "with too much uncertainty. We shall therefore not pursue such a course of "argument. All that we can do is to appeal to the British Government for an "impartial review of the relative financial capacity of the two countries to "bear the charges that arise from the maintenance of the Army of Great "Britain, and for a generous consideration of the share to be assigned by the "wealthiest nation in the world to a dependency so comparatively poor and so "little advanced as India. The question we would urge is one to be decided, "not by the mere rules of arithmetic, but on broad and statesmanlike views of "public policy which shall fairly adjust the claims of England to the capacities "of India.

"Should Her Majesty's Government see fit on a consideration of this subject "to entertain a proposal for such a settlement between the two Governments as "that which we have suggested, it might take the form either of a capitation "rate based on the effective force maintained in this country, or of a yearly "lump sum to be fixed in some relation to the established strength of that "force.

"The general object aimed at would, in our opinion, be best met by fixing "for a term of years, at a stated amount, the total sum to be paid by India to "Great Britain for all the military services for which payment is now made to "the War Office, and we think that this sum should, for the present, be "approximately that paid during the period extending from 1871-72 to 1875-76, "or about 800,000 *l.* or 900,000 *l.*

9. The Secretary of State (Lord Cranbrook) replied to this letter in a Despatch, No. 282, of 22nd August 1878. He pointed out that it had been represented that the system of a capitation payment,* which obtained from the years 1861-62 to 1869-70, involved a charge on the Indian revenues which "was larger than India could justly be called on to bear." In answer to the remarks made by the Government of India which are quoted in paragraph 8 of this Despatch, Lord Cranbrook said that he did not consider it necessary "to enter upon an examination of the general military expenditure," but he pointed out, with reference to the statement that the expenditure controlled by the War Office had increased from 800,000 *l.* to about 1,400,000 *l.* a year, that those figures included certain charges on account of effective services, formerly included in the capitation grant, but which are now paid direct by the India Office. Lord Cranbrook forwarded copies of several letters, memoranda, &c., which had passed on the subject at home, and added the following words:— "You will also observe that it is not at present considered desirable to revise "the existing mode of payment for non-effective services." We may remark, however, that in an India Office memorandum of 3rd December 1877, which formed one of the enclosures to this Despatch, it was proposed that we should revert to the system of a capitation payment.

10. The

* We ought to observe that under this system the capitation payment was fixed at the rate of 10 *l.* per annum for effective, and 3 *l.* 10 *s.* per annum for non-effective services. The discussion on the subject of effective and non-effective charges is intermixed, but we have endeavoured in this summary to eliminate such portions of the correspondence as do not bear upon the immediate point under discussion—namely, the payment of the non-effective charges.

10. The Government of India replied to this Despatch in a letter, No. 96, of 21st March 1879. They explained that, in making their proposal to pay a fixed sum of from 800,000 *l.* to 900,000 *l.* a year, it was their "intention that the "proposal should be taken in the broad sense of including all charges formerly "covered by the capitation rate for effective and non-effective services, and not "in the restricted technical sense in which it is taken to mean only the sums "actually paid to the War Office." They then went on to make the following remarks:—"As regards the non-effective services, we are of opinion that no "attempt should be made at present to fix any capitation rate to meet these "charges, which are now exceptionally high, but which may be expected, owing "to the short service system and other causes, to fall considerably after a few "years.

"There are, however, we consider, some grounds for urging on your Lordship "a reconsideration of the present arrangements in another direction.

"These are, as explained in the Despatch under reply, that the total amount "of the half pay, pensions, &c., granted in each year is ascertained, and the "proportion of charge to British and Indian revenues determined, according to "the service rendered to the Government of India or the Imperial Government "respectively, and the capitalized value of the India portion is paid over to the "British Exchequer—India not being thenceforward liable to any charge on "account of those pensions, but being entitled to credit if any of the officers "whose half pay has been capitalized be subsequently employed.

"To the first part of this arrangement there is no objection on the supposition "that India is to be required to pay rateably its share of these pensions in a "mere arithmetical proportion, and no lower sum to be fixed as a compromise "with reference to a balance of advantages, as strongly and clearly represented "by the India Office members of the Committee of 1859.

"It is, however, open to doubt whether the second part of this arrangement, "under which the total amount of pensions is capitalized, and the sum paid to "the War Office, does not operate disadvantageously to Indian finances.

"We have no information as to the average duration of life, or the rate of "interest adopted in these actuarial calculations; but if it be the case that the "latter is lower than the rate of interest paid on loans raised by the Government "of India in England, it is obvious that this payment of capitalized values not "only increases *pro tanto* the amount which has to be borrowed, but entails an "annual loss, measured by the difference between these two rates. It also adds "to the difficulties and loss in remitting money to England, exceptionally great "at the present time.

"If our assumption be correct, there would be a sensible and immediate "relief to the Home charges by the discontinuance of this arrangement, without "in any way adding unduly to the burdens of future years, which will, in fact, "be much reduced by the short service system and other causes, as already "noticed.

"The result will be merely that the total charges over a series of years will "be more evenly distributed; whereas, under the existing system, the future is "being relieved at the expense of the present, and an annual loss, as explained "above, is incurred without any corresponding advantage.

"In the absence of fuller information than we now possess (and which we "shall be glad to receive), we are unable to express any very decided opinion "on this point; but we desire to submit these observations for your Lordship's "consideration, as indicating a possible mode of reduction in the non-effective "charges, which can be carried out without interfering with any future arrange-"ments for their adjustment by means of a capitation rate or otherwise."

11. No further communication was made to the Government of India on this subject until the receipt of the Secretary of State's (Lord Hartington's) Despatch, No. 39 (Financial), of 2nd February 1882, which was "in continuation" of the Despatch, No. 282, of 28th August 1878, to which we have already referred. In the interval between 1878 and 1882, the *personnel* of most of the important posts connected with the administration in India had been changed. With the Despatch of 2nd February 1882 a correspondence was forwarded, from which it appeared that frequent but, so far, unsuccessful endeavours had been made by the India Office to arrive at some definite arrangement as regards the payment

of the arrears. The last letter from the Treasury, which was dated 24th November 1881, stated that they were "not yet in a position to announce any definite decision" on the proposals of the India Office. From the figures furnished in this Despatch it was apparent that between the years 1876–77 and 1879–80 (both inclusive) the actual sums due on account of non-effective charges were considerably in excess of the amounts advanced. It was stated that the amount due on 31st March 1880 was 1,238,824 *l.* Referring to the statement made in the Despatch, No. 282, of 22nd August 1878, to the effect that after the year 1881–82 it was probable that the charge on account of non-effective services would be diminished, Lord Hartington said that he had no reason to modify the opinion then expressed, so far as regards non-commissioned officers and soldiers. "I am, however," he added, "apprehensive that the recent "changes which have been made in the British Army will tend to largely "increase the charge for the capitalised value of pensions granted to officers on "retirement, for the years 1880–81 to 1882–83, inclusive." The Despatch concludes with the following passage:—"When a decision shall have been "arrived at for adjusting the non-effective charges by annual payments extend-"ing over 10 years or otherwise, a further communication will be made to you; "but considering the large amount owing to the Treasury on the 31st of "March 1880, viz., 1,238,824 *l.*, and that it is probable that on receipt of "the Actuaries' report for 1880–81 it will be found that the total amount owing "on the 31st of March 1881 will be at least 1,500,000 *l.*, I cannot hold out "any prospect of the annual charge on this account being considerably reduced "during the next 10 years, if within that period the large outstanding debt, "with interest at 4 per cent., is to be discharged, in addition to the proportion "of the liabilities accruing during the same period."

12. When we received this Despatch it did not in any way alarm us. We are rarely consulted on such subjects, and we were content to accept the general conclusion at which we understood Lord Hartington had arrived. We read the Despatch in the only way in which we think it was possible to read it, namely, that although any reduction in expenditure on account of non-effective charges was improbable, on the other hand, that no increase of expenditure would be necessary, whether on account of current charges, or with a view to paying off the arrears.

13. We replied in a Despatch, No. 133, of 15th May 1882. In that Despatch we again requested to be furnished with the information asked for in the last paragraph of the Despatch, No. 96, of 21st March 1879 (*see* paragraph 10 of this Despatch). "We would also," we added, "take this opportunity to suggest "that it would be of great advantage to us in dealing with the numerous ques-"tions of administration and finance connected with the British troops serving "in India, if we could be furnished with the details of the payments made by "the India Office to the War Office in the year 1880 81 or 1881–82, for all "effective and non-effective services."

14. To this letter, Lord Hartington replied in a Despatch, No. 271 (Financial), of 31st August 1882. He gave us the details as regards the payments for effective and non-effective services in 1881 and 1882, for which we had asked. He also dwelt upon the remarks made in the Government of India Despatch of 21st March 1879 (*see* paragraph 10 of this Despatch). We need not give Lord Hartington's observations under this head in full. It will be sufficient to say that Lord Hartington remarked that the rate of interest upon which capitalised pensions had been calculated had been 4 per cent., which, as he rightly observed, "was a favourable one for the interests of India."

15. We heard nothing more about the matter until the receipt of the Home Estimates for the years 1882–83 (Revised) and 1883–84 (Budget). 730,000 *l.* had been entered for non-effective charges in the Budget Estimate of the year 1882–83. It now appeared that the estimate for the year 1883–84 was 830,000 *l.*, and it was stated in the column of explanations that "provision was "made for the gradual liquidation of the arrears." We were disappointed that there should be an addition of 100,000 *l.* (true sterling) to the Home military expenditure, as it went far to swallow up the economies effected in the military expenditure in India. It appeared, however, to be impossible to do anything in

in the way of diminishing the charge, and accordingly provision was made for the sum of 830,000 *l.* in the Estimates for 1883-84. Shortly, however, before the Financial Statement was made, we received a telegram* from your Lordship, dated 24th February 1883, in which it was proposed to add another 100,000 *l.*, with a view to paying off the arrears of the non-effective charges in England. In reply, we sent a telegram* on 27th February, in which the following passage occurs:—"We should very strongly object to increase either of expenditure or "drawings next year in order to pay off non-effective charges beyond the "100,000 *l.* already in the Home Estimates. We think the best plan about "these charges will be to send us out whatever fresh correspondence exists, "and after full consultation decide on best steps to be taken for their gradual "liquidation." Your Lordship replied by telegraph* on 6th March: "I "write about non-effective charges, and will not increase the estimate on that "account."

* Not printed.

* Not printed.

* Not printed.

16. The Despatch with which we now have to deal, No. 94 (Financial), of 22nd March 1883, is in continuation of this telegram.

17. From Enclosure No. 1 of this Despatch we understand that, on the 22nd of January 1883, the Treasury addressed the India Office and claimed compound interest on all arrears of charges from the commencement of the agreement in 1870-71. It was pointed out by the Treasury that the first step which should be taken was, to "ascertain the amount of the arrears due on (say) the "1st of April next, by finding the amount of each arrear, with interest at 4 per "cent. on it up to that date, and adding these sums together.

"It would then remain to decide how this debt should be liquidated, and "upon this point my Lords will be ready to meet, in a spirit of concession, any "proposals relating to the existing arrears which the Secretary of State in "Council may put before them. Should India be desirous of paying the whole "sum at once, Her Majesty's Government would be willing to receive it; should "she prefer to spread it over any moderate number of years, my Lords will "raise no objection, provided always that interest at 4 per cent. be added to "the deferred payments, or that the equivalent annuity be calculated on that "assumption.

"My Lords gather from Lord Enfield's letter of 4th April, that repayment "by means of a 10 years' annuity will probably be suggested, and I am to say, "that they would not object to this term, if the other conditions specified above "be agreed to, as my Lords trust they will be, by the Secretary of State in "Council."

18. On 2nd March 1883, Mr. Cross, on behalf of your Lordship, replied to the communication from the Treasury. He said that "it is not without some "surprise that the Secretary of State in Council has received this proposal. It "is believed that this is the only occasion in recent years on which it has "been suggested that interest should be charged on sums due by the Indian "to the Imperial, or by the Imperial to the Indian Government, with the single "exception of the claim raised by the War Office actuaries in regard to the "capitalisation of the Indian share of pensions granted prior to the 1st of April "1870, when objection was taken by this office to a charge for interest, and it "was admitted in Mr. Law's letter of the 8th of November 1878, No. 15,832, "that that was not a case in which a claim for interest should be enforced." It was then pointed out that when the Government of India had advanced money for the Perak Expedition, although no repayment was made for some five or six years after the charge was incurred, no interest was charged. Further, in the case of the Afghan War contribution, which is to be paid by the English Treasury to India, the payment has been spread over six years. Lastly, in the case of the Abyssinian Expedition, although, in order to make the necessary advances, the Government of India had itself been obliged to borrow, and, although the accounts were not finally closed for more than 12 years after the operations were undertaken, no interest had been charged. It was also pointed out that very long delays had occurred in ascertaining the amount due to India, and that for these delays the India Office was in no way responsible. After making some further remarks, to which we shall presently allude, Mr. Cross added:—"Had the claim which is now made for interest been "preferred in 1878, when the India Office brought the subject to the notice of

"the British Government, the Secretary of State would have felt bound to "impress on the Government of India the importance, at almost any cost, of "remitting the necessary funds from India; or, if that had been impracticable, "the money could have been obtained at probably less than 3½ per cent. interest "in the open market."

19. For these reasons, it was said your Lordship could not admit any claim on the part of the Treasury to interest on sums due up to the present date. In view, however, of the importance of coming to some fixed arrangement, your Lordship proposed a compromise. We shall presently allude further to the nature of this compromise; for the present it will be only necessary to say that your Lordship agreed to pay simple interest at 4 per cent. on certain sums since 1st April 1880, and also agreed to pay compound interest on the whole amount of the arrears from 1st April 1883.

20. Supposing these principles to be accepted, the amount due by the Government of India on 1st April 1883 would be 2,126,354 *l.* (true sterling) on which compound interest at 4 per cent. would be due, subject to reduction by any payments that might be made on account of arrears. Your Lordship's Despatch of 22nd March 1883, concludes in the following words:—"You will "not fail to notice that, large as have been the payments in this country for "non-effective charges during the last seven years, they have been insufficient "by nearly 300,000 *l.* to meet the annual liability; and the result is that a sum "of more than 2,000,000 *l.* has to be paid and added to the military expenditure, "which should be done in as short a time as possible, considering the onerous "nature of the debt as now arranged."

21. On the receipt of this Despatch, the first thing that struck us was that nothing whatever was said as regards the current charges of the year 1883-84 and subsequent years. It was stated that the actual charge for the year 1880-81 was expected to amount to 928,000 *l.*, towards which 550,000 *l.* was advanced during that year. The charge for 1881-82 was expected to amount to 900,000 *l.*, towards which 600,000 *l.* had been advanced; and the charge for 1882-83 was also expected to amount to 900,000 *l.*, whilst only 600,000 *l.* had been placed in the estimates as the amount to be paid. It will be seen, therefore, that on every occasion the actual amount greatly exceeded the estimate. It appeared to us that the first thing to do was to ascertain whether the charges for the current and for future years could be estimated with greater accuracy than had been the case in respect to those of past years.

22. A telegram was, therefore, sent to your Lordship asking what information could be given as regards the charge for 1883-84 and subsequent years. In the reply, dated 14th April, it was said that your Lordship had "no further official knowledge" on the subject, but it was added that "unofficially the War Office actuaries estimate the Indian Capital Payments" as follows:—

	£.
1883-84	730,000
1884-85	738,000
1885-86	793,000
1886-87	802,000
1887-88	859,000
1888-89	861,000
1889-90	842,000
1890-91	817,000
1891-92	799,000
1892-93	782,000
1893-94	736,000

The following warning was added, "Data so uncertain that good margin "should be allowed."

23. We have thus brought down the history of the correspondence to date. It will be as well that we should now state precisely how the case stands. Your Lordship has admitted on behalf of the Indian Government that, on 1st April 1883, we owed to the Treasury a sum of 2,126,354 *l.* (true sterling), and your Lordship has agreed to pay compound interest on that sum from 1st April 1883. Further, it will be seen that the current charge, exclusive of interest, will go on steadily increasing until the year 1888-89, when it will reach what, so far as we

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at present know, is its maximum figure of 861,000 *l.* The increase or decrease of each year as compared with the year immediately preceding is shown in the margin. Further, it will be seen that, although it has been said that arrears have been paid off, and the sum of 100,000 *l.*, for which credit was taken in the estimates this year, was added in order to pay off arrears, as a matter of fact there has been no real repayment of arrears at all. It is, of course, useless to talk of paying off arrears, unless the current charges are met. Now it appears that the current charges this year are estimated at 730,000 *l.*; the interest on the 2,000,000 *l.* due is about 80,000 *l.*, making in all 810,000 *l.* The total provision made in the estimates is 830,000 *l.* It follows, therefore, that only 20,000 *l.* is really available for the repayment of arrears, supposing the present calculation of the actuaries to be correct. Further, if we are to judge of the accuracy of future calculations by the experience of the past, it would seem probable that the charges for all those years of which the accounts have not finally been made up, will probably be considerably in excess of the actuaries' calculations.

	£.
1884-85 -	+ 8,000
1885-86 -	+ 55,000
1886-87 -	+ 9,000
1887-88 -	+ 57,000
1888-89 -	+ 2,000
1889-90 -	— 19,000
1890-91 -	— 25,000
1891-92 -	— 18,000
1892-93 -	— 17,000
1893-94 -	— 46,000

24. Having thus stated the facts of the case, we proceed to describe the specific issues upon which, as it appears to us, we are called upon to deliberate. They are as follows:—

(1.) Shall we accept without remonstrance the calculation in paragraph 7 of your Lordship's Despatch, No. 94, of 22nd March 1883, under which a sum of 2,126,354 *l.* (true sterling) was due to the Treasury on 1st April 1883? Shall we further admit that compound interest at 4 per cent. per annum is payable on that debt from 1st April 1883?

(2.) What steps shall be taken with a view to paying off the arrears due to the Treasury?

(3.) Shall we make any proposals with a view to changing the system under which, for the future, the non-effective charges shall be divided between England and India?

25. We proceed to discuss the manner in which, as it appears to us, these questions should be answered.

26. First, as regards admitting the debt of 2,126,354 *l.* We have already mentioned (paragraphs 3 and 4) that, prior to 31st March 1861, an annual payment of 60,000 *l.* was made to the English Treasury on account of non-effective charges, and that, from 31st March 1861 to 31st March 1870, the distribution between England and India was effected on the basis of a capitation rate of 3 *l.* 10 *s.* a head paid by the latter country. The effect of the change from an annual payment to a capitation rate was to increase largely the charge on the Indian revenues. The payments made by the Indian to the Imperial Treasury under this latter system were as follow:—

	£.
1861-62 - - - - - - - -	230,000
1862-63 - - - - - - - -	233,000
1863-64 - - - - - - - -	245,000
1864-65 - - - - - - - -	218,000
1865-66 - - - - - - - -	223,000
1866-67 - - - - - - - -	210,000
1867-68 - - - - - - - -	221,000
1868-69 - - - - - - - -	223,000*
1869-70 - - - - - - - -	224,000*
Total of Nine Years - - - £.	2,027,000
Average - - - - £.	225,000

The average payments were, therefore, 225,000 *l.* a year as contrasted with 60,000 *l.* a year previous to 31st March 1861, an increase of 165,000 *l.* a year.

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* In the figures for these years are included the gratuity, equal to the value of his commission, granted to an officer of a British (formerly Indian) regiment on his retirement from the service.

27. Speaking of the results of this system (Lord Cranbrook) made the following remark in his Despatch, No. 282, of 22nd August 1878:—"On the part of the "Secretary of State for India, it was strongly represented that under that "arrangement the charge was larger than India could justly be called on to "bear." (*See* also the opinion expressed at the time by Sir Charles Wood, which is given in paragraph 5 of this Despatch.) It will be seen, however, that under the system recommended by the Committee of 1870, and which has been in force since 1st April 1870, the payments have been far heavier than under the capitation system, and that in spite of these heavy payments a very large amount of arrears are due. The actual payments have been as follows:—

	£.
1870–71	229,000*
1871–72	466,000*
1872–73	330,000*
1873–74	288,000*
1874–75	318,000*
1875–76	352,000*
1876–77	369,000*
1877–78	649,000
1878–79	651,000*
1879–80	644,000*
1880–81	650,000
1881–82	729,000
1882–83 (Revised Estimate)	731,000
1883–84 (Budget Estimate)	830,000
Total of 14 years £.	7,236,000
Average £.	517,000

If to this amount we add the arrears which it is calculated were due on the 1st of April 1883, namely, 2,126,354 *l.*, including interest, we arrive at a total of 9,362,354 *l.*, and the average charge for the last 14 years is increased to 669,000 *l.* It will be seen, therefore, that the charge under the existing system of capital payments has, on an average, been 444,000 *l.* higher than the charge under the system of a capitation rate which existed between the years 1861–62 and 1869–70.

28. We think that at least in respect to one item we may fairly take exception to the charge of 2,126,354 *l.* On referring to your Lordship's Despatch of 22nd March 1883, we find that the amount due on 1st April 1883 is composed of arrears estimated at 2,016,824 *l.*, and of interest amounting to 109,530 *l.* on the arrears of the years 1876–77, 1877–78, 1878–79, and 1879–80. We find, moreover, on referring to Mr. Cross's letter to the Treasury, dated 2nd March 1883, that the arrangement under which your Lordship admits the claim of 2,126,354 *l.* has been suggested "as a compromise."

29. We must confess our inability to follow the argument in reliance upon which it is held that India may be called upon to pay this interest charge. These are the words which Mr. Cross uses in his letter to the Treasury: "For 1876–77 "the claim of the Treasury was not received until April 1879, when the financial "arrangements for the year 1879–80 had been made, and it was too late to pro- "vide for the repayment, within that year, of the then ascertained arrears. "From the 1st April 1880, however, Lord Kimberley admits that, had the views "of the Treasury been then made known, the sum of 365,977 *l.* might possibly "have been paid off; and he will, therefore, not object to a charge of simple "interest on that sum at 4 per cent. for the year 1880–81. At the close of that "year 100,000 *l.* was repaid, and interest is, therefore, admissible on 265,977 *l.* "in 1881–82; and another 100,000 *l.* having been repaid at the end of that "year, interest is chargeable on 165,977 *l.* in 1882–83." Similarly, your Lordship admits an interest charge for the years 1877–78, 1878–79, and 1879–80. But

* In the figures for these years are included the gratuity, equal to the value of his commission, granted to an officer of a British (formerly Indian) regiment on his retirement from the service.

But your Lordship does not admit any interest charge for the years 1880-81, 1881-82, and 1882-83, on the ground that "no reports have been rendered." It will be seen that the reason given for admitting the interest charge for the years 1876-77, 1877-78, 1878-79, and 1879-80 is that, "had the views of the "Treasury been then made known, the money might possibly have been paid off" at an earlier date. We fail to recognise the strength of this argument. It is not a question of what might have been done if the views of the Treasury had been known. The question is one of fact, and as a matter of fact the views of the Treasury, or in other words, the intention of the Treasury to charge interest, were not known. It appears to us that, inasmuch as the Treasury never informed the India Office that they had any intention of charging interest, they have no equitable right to put in such a claim now. If, however, such a claim is put in, we think that a counter-claim should certainly be raised for interest on the money advanced in the case of the Perak and Abyssinian Expeditions. Unless, therefore, our remonstrance against this charge of over 100,000 *l.* for interest is admitted, we beg to press very strongly on your Lordship the propriety and necessity of pressing upon the Treasury our counter-claims for interest in connection with the Perak and Abyssinian payments.

30. We have so far only dealt with the charge of about 100,000 *l.* for interest. We think, however, we may go further than this, and remonstrate against the whole charge exclusive of interest, which on 1st April 1883 was expected to amount to 2,016,824 *l.*, being demanded from India. We are aware that, inasmuch as the arrangement of 1870 was made by the Secretary of State for India, and inasmuch as it has continued in force since that period with the consent of successive Secretaries of State, the Indian Government may, technically speaking, be held to be debarred from raising its voice against the consequences, whatever they may be, that result from the arrangement. On the other hand, we suppose it cannot be denied that the amounts now demanded from India are largely in excess of any sums which were contemplated in 1870. It is in our opinion equally undeniable that heavy charges have from time to time been thrown upon the Indian Treasury in order to effect military reforms in which India was little if at all interested. In our Military Despatch,* No. 401, dated 29th October 1881, paragraph 45, we gave a list of these reforms, and we added (paragraph 47) that "these additional charges amount to more than 800,000 *l.* a "year; some of them were for necessary improvements, others were imposed "with little or no reference to Indian wants, and in most cases without the "Indian Government having any voice in the matter." We believe also that we are correct in saying that the Crown Colonies pay nothing towards the non-effective charges. We contend, therefore, that we have a very good equitable claim to demand that a portion of these large arrears should be remitted. The delay in ascertaining the amount of these charges, their magnitude as now ascertained, and the uncertainty as regards their future amount, add force to the remarks made in Government of India Despatch, No. 66, of 8th February 1878. We cannot consider the division of charge on an arithmetical basis between England and India as fair, and we therefore urge that the full amount of arrears should not be recovered from India.

* *Vide* Command Paper, "Army System," Session 1884.

31. We would urge that a fair settlement of the question would be that the Treasury should remit such a portion of the arrears as will bring them down on 1st April 1883 to 1,500,000 *l.* (true sterling). We, on the other hand, would undertake to pay the whole of this amount by 1st April 1885. We shall presently discuss more fully the possibility of making so large a payment.

32. The claim for compound interest from 1st April 1883 stands on an entirely different footing from the claim for interest prior to that date. We do not take exception to it, although, of course, we must take very good care that compound interest is not allowed to accrue. If once the system of capitalised payments be accepted, there is, of course, in itself nothing unjust in a charge for compound interest. It is the logical outcome of the system. Moreover, we have now had warning. We do not, therefore, wish to take exception to compound interest being charged on the arrears from 1st April 1883.

33. The next question to be discussed is the nature of the steps which should be taken in order to pay off the arrears due. On this point we have to observe

that it appears to us to be absolutely essential that a sum should be entered in the estimates of 1884-85 and subsequent years, which will truly and accurately represent the current charges of the year according to the best estimates that can be framed, plus simple interest on any arrears that may be due. We have already stated the amount entered in the estimates of the current year (1883-84) is 830,000 *l.* According to your Lordship's telegram of 14th April, it is now estimated that the current charge for the year 1884-85 will be 738,000 *l.* The interest charge must, of course, depend upon the amount of arrears which we are able to pay off this year. Supposing we pay off nothing, and that the arrears are taken at 2,126,354 *l.*, the interest charge will be about 85,000 *l.* This, added to the sum of 738,000 *l.*, gives a total of 823,000 *l.*, or only 7,000 *l.* less than the charge entered in the estimates for the current year. Practically, therefore, if only 830,000 *l.* be entered in the estimates of 1884-85, no provision will, supposing the present system to continue in force, have been made for paying off the arrears; neither will any but a very small margin have been allowed by reason of the "uncertain data" to which your Lordship alludes in the telegram of 14th April.

34. We think, however, that we ought to make every effort to pay off as much as we can of the arrears this year. The question whether we shall or shall not be able to pay off any portion of the arrears during the current year, may be regarded from two points of view, namely, from that of ways and means, and from that of revenue and expenditure. In other words, we have not only to realise a surplus which will enable us to write off a certain amount of the arrears, but we also have to keep our cash balances in such a state as will enable your Lordship to draw bills in excess of the year's requirements in order to pay a portion of the arrears to the Treasury.

35. From the point of view of Ways and Means, we do not think we need be under any anxiety. We commenced the year with a cash balance of 14,824,000 *l.*, being 984,000 *l.* in excess of the revised Estimate. On 30th June our balance was 14,048,000 *l.* Of course famine or some other unforeseen contingency may occur, which will deplete our cash balances; but if nothing of this sort occurs, we do not think we shall have any difficulty in cashing bills to the extent of a crore or a crore and a-half above the estimate, if your Lordship is able to draw to that amount. Also, it is to be remembered that if any extra drawings take place, they will occur towards the close of the financial year, when the period of low balances is over. What we think should now be done is to keep up such a moderate amount of drawings during the summer as will not leave any very large amount of arrears to catch up when the export season commences. Your Lordship will then, at all events, be in a position to draw more, and to pay off a certain portion of the arrears, should other financial circumstances admit of the adoption of this course.

36. Even however, if your Lordship is able to draw more than the estimate, we shall not be in a much better position than at present unless we have a considerable surplus. Whether we shall have a surplus or not, it is quite impossible to say. We started with an estimated surplus of 457,000 *l.*, but it is never possible to state, with any degree of confidence, whether the estimates will be realised or not until towards the end of the month of September, when the prospects of the harvest are known. All that we can at present say is that the progress of the revenue and expenditure since April has, so far, been very satisfactory, and that unless anything unforeseen, such as a war or a famine, occurs, we make no doubt that we shall be able to pay off 1,000,000 *l.* (true sterling) of the arrears, and may even possibly be able to pay off a larger amount.

37. We now proceed to deal with the third question propounded in paragraph 24, namely, whether we shall make any proposals with a view to changing the system under which, for the future, the non-effective charges are divided between England and India.

38. We maintain that the existing system should be changed for two reasons. First, because under the operation of the system the charges thrown upon the Indian revenues are so uncertain as to create a financial position for India which was truly described by the Government of India, in their Despatch of 8th February

ruary 1878, as "intolerable." Secondly, because, although, we are prepared to admit that, if the arguments upon which the present system is based are held to be sound, the liabilities of India are not overstated,* at the same time we deny that those arguments are sound.

39. First, as regards the uncertainty, we do not know that we can add much to what is said by the Government of India in their Despatch, No. 66, of 8th February 1878. We have already (paragraph 8) quoted from that Despatch, but the passage in which the Government of India protested in 1878 against the inconvenience caused to the Indian finances by the uncertainty of the demands of the English Treasury is so forcible, and is, in our opinion, so absolutely accurate, that we should like to quote it again. After alluding to the delay of the War Office in rendering its accounts, the Government of India went on to say:—

"Such delay in itself would have been most inconvenient and objectionable. "But when this is combined with an almost complete uncertainty as to the ultimate "amount of the claims to be made on the Indian Treasury, and when at length "the claims are actually made, it is found that they are of constantly increasing "magnitude, and in no degree susceptible of control by the Indian Govern- "ment, the financial consequences of such a state of things can hardly be des- "cribed otherwise than as intolerable. The difficulties and uncertainties of "Indian finance are, as your Lordship will readily admit, of a nature to tax "to the utmost the sagacity of the responsible officers of our Government; but "when charges so incalculable, and so wholly beyond control, as those to which "we have been referring may thus be suddenly thrown upon the revenues, "the most careful and far-seeing must be liable to find their efforts to "secure a proper equilibrium of income and charge defeated from no fault of "their own."

40. We entirely agree in every word that is said in this weighty paragraph. We can only add that since the Despatch of 8th February 1878 was written the variations in the opium revenue and in the value of the rupee have been so considerable as to bring home to us very forcibly the uncertainties to which the Government of India alluded in 1878; whilst, on the other hand, the uncertainty of the demands of the English Treasury have become more apparent than ever. On 22nd August 1878 (Despatch No. 282), Lord Cranbrook informed the Government of India that "after the year 1881-82 it is probable "that the charge on that account (*i.e.*, for non-effective services) will be much lower." On 2nd February 1882, we were informed that, although Lord Hartington saw no reason to modify the previously expressed opinion that the charge after the year 1881-82 would be much lower, so far as non-commissioned officers and soldiers were concerned, yet his Lordship "was apprehensive that the recent "changes which have been made in the British Army will tend to largely in- "crease the charge for the capitalised value of pensions granted to officers on "retirement, for the years 1880-81 to 1882-83, inclusive." We were, at the same time, told that the total amount of arrears due on 31st March 1881 would probably be "at least 1,500,000 *l.*" On 22nd March 1883, we were informed that the arrears had already risen to 2,016,824 *l.*, and that on the 1st April 1883 they would amount to 2,126,354 *l.* On 14th April 1883 we were informed that, so far from any decrease of the current charge being probable, it was now calculated that the charges would steadily increase up to the year 1888-89, when they would amount to about 861,000 *l.*, and, moreover, that the data upon which the calculations were made were "so uncertain that a good margin should be "allowed." Your Lordship had good reason for giving us this warning, for the experience of the past has shown that the forecasts of the actuaries are of little practical value. We are decidedly of opinion that, if, in addition to the very considerable difficulties which already attend the administration of the Indian finances, we are to have hanging over our heads vague and uncertain demands for large sums of money by the English Treasury, it is impossible to conduct the financial administration of India with any degree of confidence. We wish to lay this view of the case very strongly before your Lordship.

41. Apart

* We say this subject, of course, to the qualification as regards interest on the arrears of past years, to which allusion is made in paras. 28 and 29 of this Despatch.

41. Apart, however, from the uncertainty of the charges which may accrue under the present system, we maintain that the system itself is unjust. A Committee of the House of Commons which was appointed in April 1874 stated that they could not "lay down too strongly the position, that the English estimates "ought not to be relieved at the expense of the Indian revenues, but that the "Secretary of State for India in Council has the constitutional right of refusing "to pay for objects in which he considers that India has no interest. At the "same time India, as a component part of the Empire, must be prepared to share "in the cost of a system, the expense of which may be enhanced for Imperial "purposes." It will no doubt be argued that arithmetical proof may be given that the present system is perfecty fair, and that it is in harmony with the recommendation made by the Select Committee of the House of Commons.

42. There is no doubt an appearance of fairness, and we venture to think that it is only an appearance, about the present system. An officer or soldier serves, say, for 20 years in the army, of which 10 years are passed in India and 10 in England. What, it may be urged, can be fairer than that India and England should contribute equally to the pension of this officer or soldier? Without doubt, if we once accept the principle that the division of charge should be made by a rateable distribution on an actuarial basis, the conclusion that each country should pay part of the pension in the exact proportion of the services which have been rendered to each, is perfectly fair. But we maintain that in practice the rateable distribution is exceedingly unfair to India. It presupposes that there is a partnership between the two countries. And so, to a certain extent, there is, but there is no freedom of contract. It is a partnership in which the rich and powerful partner is able to prescribe the conditions under which the business shall be carried on, with very little reference to the wishes or to the means of the poorer and weaker partner. We would invite attention to paragraphs 44-47 of our Military Despatch,* No. 401, of 29th October 1881. We would also invite attention to the following passage in Mr. Cross's letter to the Treasury of 2nd March 1883. Speaking of the increase in the non-effective charges, Mr. Cross says: "Part of the increase is due to measures carried into "effect by the British Government for purposes unconnected with India, such "as the abolition of the purchase system, and consequent grant of pensions to "officers, the compulsory retirement of officers on attaining certain ages, the "reorganisation of the Army Medical Department, and other steps which, by "compelling India at once to become liable for the capital value of such "pensions, so far as they are due for service in that country, hinders the non-"effective charge from falling in the manner expected when the arrangement "was originally made."

* *Vide* Commons Paper, "Army System," Session 1884.

43. The argument as regards the abolition of the purchase system appears to us to be particularly strong. That system existed in England from the days of William III. It was a system with which India was but little concerned until the Crown took over the direct government of the country. It certainly appears to us exceedingly unjust that the Indian revenues should be called upon to bear any charge in order to get rid of this peculiarly English abuse.

44. Mr. Cross, in the letter from which we have quoted above, speaks only of those military reforms which were "carried into effect by the British Govern-"ment for purposes unconnected with India." We maintain, however, that even in respect to those reforms which may be said to have increased the efficiency of the Indian, equally with that of the English, Army, the position of India is very disadvantageous. In respect to most, if not in respect to all, of these reforms, the main question which had to be considered before they were undertaken was, we conceive, this: Is the increase of military efficiency to be gained by the reform so considerable as to more than counterbalance the increased burthen which will be thrown on the taxpayers? That is, without doubt, a very important consideration from the English point of view, and we do not doubt that on the occasion of every proposed reform involving increased expenditure, the military and financial arguments bearing upon the question have been fully weighed with reference to the military and financial situation of England. But we submit that an equal degree of consideration is not, and, indeed, cannot be shown to the Indian aspects of the case. The Secretary of State for War in England, and the Government of which he is a member, have to consider

sider any proposed change in the organization of the army from the Imperial and not exclusively from the Indian point of view. If no military reform could be carried out without the assent of the Indian authorities, a position would be created which, we freely admit, would be intolerable. This is true enough. Nevertheless, we submit that it is equally true, if the division of expenditure between India and England is to be regulated on a purely arithmetical basis, and is to proceed on the assumption that the two countries are partners, having equal interests in respect to their joint undertaking, that the Indian authorities should have an equal voice in respect to the desirability or otherwise of carrying any proposed reform into effect. At present, the Indian authorities are so far from having an equal voice in the decision on such matters that it may be said, without exaggeration, that they scarcely have any voice at all. It has rarely, if ever, happened that the Government of India has been consulted before any reforms in the organization of the British Army have been effected, even although the execution of those reforms may have resulted in considerable burthens being thrown on Indian revenues. It may, of course, be urged that the presence of the Secretary of State for India in the English Cabinet affords a sufficient guarantee that due weight will always be given to arguments based on the wants and interests of India. The Committee of the House of Commons, from whose Report we have already quoted (para. 41), said that "the Secretary of "State for India in Council has the constitutional right of refusing to pay for "objects in which he considers that India has no interest." Great importance is, we venture to think, to be attached to a statement emanating from so high an authority on such a subject, and recognising that the constitutional position of the Secretary of State for India is different to that of any other Member of Her Majesty's Government. We do not know whether the right to which the Committee alluded has ever been exercised on any important occasion. We have certainly never heard of a case in point. It is obvious that until the right is exercised it can be of little practical value to India. We doubt, therefore, whether as a matter of fact the presence of a Secretary of State for India in the English Cabinet ensures that regard for Indian interests in the execution of military reforms which India has a right to expect if the distribution of military charges between the two countries is to be regulated, as at present, on the assumption that they are partners in a joint undertaking.

45. From another point of view, we venture to think that the fallacy of the partnership theory is apparent, when once the arguments on which that theory is based are closely examined. The military requirements of England and of India are so different that it is impossible that there should be any true partnership in the sense in which we are now using the word. Take the case of short service. It is clear at a glance that the responsible authorities of India must of necessity view this question from a wholly different standpoint from that adopted by the authorities of England. The ultimate basis of good government at home is not to be sought in a strong and efficient army, but in the patriotism, loyalty, and contentment of a free people. The army is not maintained to preserve internal order, although it may occasionally be used to assist the civil power in suppressing disorder. It is maintained to repel invasion and to fight the foreign foes of England. The English Government has therefore endeavoured to copy the main feature of the German military system, which is this, that the peace establishment of the army should be kept as low as possible, and that it should mainly be regarded as a means of training soldiers, who, when trained, should be passed into the reserve. It is neither necessary, nor is it desirable, nor is it financially possible, to keep the whole military force of England, or of any other European country, under arms in time of peace. The greatest amount of economy and of military strength is to be found in that system which maintains the lowest possible peace establishment capable of expansion to the highest possible numerical strength in time of war. Hence the adoption of the short-service system in England, and, generally, in most European countries.

46. It is evident that the responsible Indian authorities have to approach this question from an entirely different point of view. A reserve of British troops available for service in India would, no doubt, be very useful, but the Indian Government cannot look upon its peace establishment mainly in the light of a school or training ground for the reserve. On the contrary, the first and most important feature in any military organization suitable to the wants of India is that a relatively high peace establishment should be maintained in order to preserve

internal order. We are unwilling to use the commonplace argument that India is held by the sword, because, although it is true, we do not consider it is the whole truth, and, moreover, we disagree with many of the conclusions which are frequently drawn from this argument. There can, however, be no doubt that British rule in India rests on force, moral and physical, and, as an inevitable consequence of this condition of things, such a question as that of short service in the army, with the attendant issue involved in the constitution of a reserve, must be approached, when considering Indian requirements, from a point of view wholly different from that which would be adopted in considering the requirements of England. Under these circumstances we do not see how any partnership, properly so called, is possible.

47. We maintain, therefore, that the system under which the military charges are distributed between India and England is faulty in principle. We wish to renew the proposals made by the Government of India in their Despatch of 8th February 1878, to appeal to the British Government for an impartial review of the relative financial "capacity of the two countries," and to urge that the settlement between the two Governments should "take the form either of a "capitation rate based on the effective force maintained in this country, or of a "yearly lump sum to be fixed in some relation to the established strength of "that force."

48. We consider that the incorporation of any arrangement which might be made in an Act of Parliament is a point of very great importance. We have already stated (paras. 3 and 4), that formerly the precise amount of the liabilities of the Indian revenues was regulated by Act of Parliament. But, since the expiration of the Act of 1861, the amount to be paid by India has been regulated departmentally between the Secretary of State for India, the Treasury, and the War Office. An Act of Parliament can, we think, alone afford a guarantee of sufficient stability to relieve the Government of India from the great uncertainty in respect to the demands of the English Treasury which now causes such serious financial inconvenience.

49. Such, therefore, are our general opinions upon the system at present in force. It is obvious, however, that if any thorough change of system is to be effected, the consideration of the matter will take much time. We submit, therefore, to your Lordship a further proposal for the immediate future, which we venture to think might be carried out without any difficulty.

50. At present, as your Lordship is aware, we pay annually the full capital value of the pensions. This arrangement, although it weighs heavily on the Indian finances at present, and will continue to weigh heavily on them for several years to come, is very advantageous to posterity. It would be possible from 1st April 1884 to adopt a system under which, instead of paying the capital values, we should pay the actual pensions. Of course the result of adopting this system would be that there would be a very large immediate saving. On the other hand, the charge would grow every year, and we calculate that it would eventually amount to a higher sum than that which, under the present system, we should be called upon to pay in any one year. We think, therefore, it would be better to continue the principle of capital payments, but that, instead of making the whole payment in one year, we should spread the payments over twelve years. This is, in fact, the principle advocate in Sir Louis Mallet's letter to the War Office of 13th November 1878, with this modification, that, instead of spreading the payments over 10 years, we propose that they should be spread over 12 years.

51. We wish, however, to suggest one further modification in this system, We calculate that, if from 1st April 1884 we spread the capital payments over 12 years, the total amounts due in each year would be as follows: —

	£.		£.
1884-85	78,635	1892-93	777,083
1885-86	163,130	1893-94	855,505
1886-87	248,585	1894-95	908,781
1887-88	340,113	1895-96	962,057
1888-89	431,854	1896-97	936,698
1889-90	521,571	1897-98	905,479
1890-91	608,624	1898-99	873,300
1891-92	693,759		

52. It

52. It will be seen that the immediate saving would be very large. Next year (1884-85), instead of a charge of 738,000 *l.*, we should only have to pay 78,635 *l.* Any further payment would go to pay off the arrears, which would, under this system, certainly be paid off in a very short time.

53. On the other hand, the increments would be very considerable, and eventually, that is to say, in 1895-96, the payments would reach a sum of little less than 1,000,000 *l.* a year. We think it will be much better to endeavour to equalize the payments, and, by paying something more in the earlier years, to reduce the charge in the later years. The main thing to arrive at is stability. We assume that it will be possible to reduce the arrears by 1st April 1884 to 1,200,000 *l.* (true sterling). Under this assumption the following table shows the payments which would be necessary in order to pay off the arrears and meet the current charges for the next 23 years:—

	£.		£.
1884-85	700,000	1896-97	730,188
1885-86	700,000	1897-98	698,969
1886-87	700,000	1898-99	666,790
1887-88	700,000	1899-1900	663,912
1888-89	700,000	1900-1901	667,563
1889-90	700,000	1901-1902	667,950
1890-91	700,000	1902-1903	665,365
1891-92	700,000	1903-1904	658,746
1892-93	700,000	1904-1905	647,557
1893-94	700,000	1905-1906	634,401
1894-95	702,271	1906-1907	639,312
1895-96	755,547		

This table has been calculated on the assumption that in the first few years the excess payments are devoted to the paying off of arrears, while any excess payment in any year after the arrears are paid off is devoted to reducing the payments for a period extending over 12 years.

54. It will be seen that under this system we shall keep at a fixed sum of 700,000 *l.* for the next 10 years. For the four years following there will be some rise, but the maximum, which will be reached in 1895-96, will be only about 756,000 *l.* After 1895-96 the charge will gradually decrease. We think, on the whole, that this is the best system which can be adopted. Of course, if less than 1,000,000 *l.* of the arrears are paid off this year, something more will have to be paid in subsequent years. If, on the other hand, more than 1,000,000 *l.* of the arrears are paid off during the current year, we might, perhaps, be in a position to construct a table which would show that a charge of 700,000 *l.* a year would never be exceeded in the future. We ought to remark that these figures have been calculated on the assumption that the yearly capital values up to 1893-94 (inclusive) will be those given by your Lordship (*see* paragraph 22 of this Despatch), and that from 1894-95 to 1906-1907 the average capital values will be 500,000 *l.* a year. The calculations would have to be made afresh at the India Office by the light of any information which your Lordship may possess.

55. The advantages of this system are, (1) that it gives stability to our financial arrangements for the future; (2) that it affords a system under which the arrears will be rapidly paid off, supposing our previous proposal under which we shall engage to pay them off by 1st April 1885 be not accepted; (3) that it affords some immediate relief to the Indian finances. From the Treasury point of view it appears to us to be unobjectionable. We beg, therefore, to recommend it strongly to your Lordship's favourable consideration.

We have, &c.
Ripon.
D. M. Stewart.
E. Baring.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.

— No. 13. —

(Extract.)

The Secretary of State for India to the Governor General of India in Council, 11th October 1883 (No. 291).

I HAVE considered in Council your Excellency's letter, dated the 29th of June (No. 166), asking for certain information as to the detailed calculations relating to the effective and non-effective charges for the British troops serving in India.

As regards the inquiry in the concluding paragraph of your letter, respecting the details of non-effective charges for 1880-81 and 1881-82, I have not yet received from the Treasury any statement of their amount. Very recently, however, the actuaries have addressed to me a letter, dated the 4th of September, a copy of which, and of its enclosure, is forwarded for your information. Your Excellency will observe that for 1880–81 the amount payable by India was 917,681 *l.* 10 *s.*

(signed) *Kimberley.*

Enclosure in No. 13.

The Actuaries to the Financial Secretary of the India Office.

Sir, War Office, 4 September 1883.

WE have the honour to report, for the information of the Secretary of State for India in Council, that the net charge against India for the capitalisation of non-effective payments incurred by the Imperial Exchequer on account of Her Majesty's British Forces during the year 1880–81 (ended on the 31st March 1881) amounted to nine hundred and seventeen thousand six hundred and eighty-one pounds ten shillings (917,681 *l.* 10 *s.*)

The particulars of this charge are shown in the enclosed statement.

We have, &c.
J. Hannyngton, Actuary,
India Office.
Denham Robinson, Actuary,
War Office.

Sub-Enclosure.

CHARGE against *India* for Capitalisation of PENSIONS to OFFICERS and MEN who had served in *India*, in respect of ARMY NON-EFFECTIVE SERVICES for the Year 1880-81.

	Number of Officers and Men.	Capitalised Values.		Net Charge.	
		Charge.	Credit.		
VOTE 17.—Rewards:		£.	£.	£.	£.
Rewards for distinguished services granted to officers	29	10,448·1	—		
Ditto, ditto, ceased from causes other than death	5	—	537·6	9,910·5	
Rewards granted in the year to sergeants already discharged to pension	11	679·7	—		
Ditto (previously granted) of sergeants discharged during the year	4	172·5	—		
Supplementary rewards to sergeants	3	162·5	—		
Victoria Cross annuitants discharged during the year	—	—	—	1,014·7	
					10,925·2
VOTE 18.—General Officers:					
Unattached pay granted	19	27,142·4	—		
Ditto, ceased on appointment to colonelcies of regiments	10	—	5,136·1	22,006·3	
					22,006·3
Carried forward £.					32,931·5

CHARGE against *India* for Capitalisation of Pensions, &c.—*continued.*

	Number of Officers and Men.	Capitalised Values. Charge.	Capitalised Values. Credit.	Net Charge.	
		£.	£.	£.	£.
Brought forward	—	—	—	—	32,931·5
VOTE 19.—Retired and Half Pay:					
Retired full pay granted	20	26,892·0	—		
Ditto ceased, otherwise than by death	—	—	—		
Pensions and gratuities granted	157	198,116·3	—	225,008·3	
Half pay granted	158	184,384·2	—		
Ditto ceased, otherwise than by death	82	—	80,071·1	104,313·1	
Retired pay of ex-Indian officers, who have served out of India, granted	12	—	18,371·0		
Ditto, ditto, ditto, ceased	—	—	—		
			(Credit)	18,371·0	310,950·4
VOTE 20.—Widows and Children:					
Widows' pensions granted	85	45,717·6	—		
Ditto suspended on re-marriage	17	—	9,052·2		
Ditto restored after suspension	3	632·6	—	37,298·0	
Gratuities to widows and children	8	1,509·7	—	1,509·7	
Compassionate allowances to children	50	7,678·5	—	7,678·5	
Pensions to relatives	1	298·5	—		
Sums paid in lieu of pension	7	3,402·5	—		
Sums paid from Royal Bounty or Relief Fund	23	178·9	—	3,879·9	
					50,366·1
VOTE 21.—Wounds:					
Pensions for wounds in India.—First grant	2	1,858·7	—		
Ditto, ditto.—Made permanent	—	—	—		
Gratuities for wounds received in India	4	888·9	—	2,747·6	
					2,747·6
VOTE 23.—Pensions to Soldiers:					
Life pensions granted on discharge	3,026	488,896·6	601·8		
Temporary pensions granted on discharge	914	10,308·0	—		
Ditto, ditto, corrections for the years 1875-76 and 1877-78	—	—	465·1	498,137·7	
Ditto converted to life pensions	284	24,733·5	1,328·0		
Ditto renewed	196	1,075·4	453·2		
Ditto, ditto, corrections for the years 1875-76 and 1877-78	—	—	2,035·9	21,991·8	
Schoolmistresses	2	556·4	—	556·4	
					520,685·9
TOTAL £.		1,035,733·5	118,052·0	Net £.	917,681·5

War Office, 4 September 1883.

J. Hannyngton,
Denham Robinson, } Actuaries.

— No. 14. —

The Secretary of State for India to the Governor General of India in Council, 13th March 1884 (No. 60).

My Lord Marquis,

Para. 1. WITH reference to the letter from your Government, dated the 10th of August 1883, No. 223, I forward, in continuation of the correspondence transmitted with my Despatch of the 22nd of March 1883, No. 94, a copy of two letters that were sent to the Treasury on the 4th October last, and the 23rd ultimo, on the subject of the liquidation of the arrears due on account of the non-effective charges for British troops serving in India.

2. You will notice that the payment of 1,000,000 *l.*, which has now been made to the Imperial Government discharges the whole of the arrears owing for the non-effective charges for the years 1876-77, 1877-78, and 1878-79, besides reducing the amount due for 1879-80 from 336,141 *l.* 11 *s.* 5 *d.* to 38,823 *l.* 19 *s.* 3 *d.*, but is exclusive of any sum that may eventually have to be paid to the Treasury for interest on those arrears, as stated in para. 7 of my Financial Despatch of the 22nd of March 1883.

		£.	s.	d.
1876-77	Balance paid - - -	65,977	-	-
1877-78	Ditto - - - -	330,756	10	-
1878-79	Ditto - - - -	305,948	17	10
1879-80	Paid on account - -	297,317	12	2
	£.	1,000,000	-	-

3. The non-effective charges remaining unadjusted (exclusive of any claim for interest on the arrears) are given in the margin, according to the latest accounts and estimates. The large amount estimated to be still outstanding for 1881-82 is mainly caused by the capitalisation of the pay of colonels of regiments, commonly known as the honorary colonels, which, previously to the 1st of April 1881, was treated in the *Effective* account, and for which a sum of about 50,000 *l.* yearly was paid to the Imperial Government. On referring to the enclosures transmitted with para. 7 of Lord Hartington's Despatch to your Government, dated the 31st of August 1882, No. 271, you will see that credit was given to this office, in the effective charges for 1881-82, for 50,000 *l.* for the pay of those colonels. But for this transfer from the effective to the non-effective account, it is estimated that there would have been a considerable decrease in the non-effective charges for 1881-82; as, however, it is estimated that this capitalisation will be effected at less than 4½ years' purchase, it does not appear to be an expensive arrangement.

		£.	s.	d.
1879-80	Balance owing - -	38,823	19	3
1880-81	Ditto - - - -	367,681	10	-
1881-82	Estimated ditto (account not yet rendered) -	400,000	-	-
1882-83	Ditto, ditto - - -	Nil.		
1883-84	Ditto, ditto - - -			
	£.	806,505	9	3

4. The sums advanced on account of 1882-83 and 1883-84 have been 600,000 *l.* and 800,000 *l.* respectively, or, together, 1,400,000 *l.*, which sum will, it is hoped, be quite sufficient to meet the actual charge for those years, as the returns received of soldiers pensioned during the last two years show a considerable decrease.

I have, &c.
Kimberley.

Enclosure 1, in No. 14.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 4 October 1883.

In Mr. Cross's letter of the 2nd of March last, regarding the liquidation of the arrears due on account of the non-effective charges for British troops serving in India, proposals were made for fixing the sum to be considered as accrued up to the 31st of March 1883; and it was stated that, on learning from the Treasury that this arrangement was accepted, Lord Kimberley would at once communicate with the Government of India with a view to the reduction as speedily as possible of the outstanding arrears.

Although more than six months have elapsed no reply has been received to that letter. A copy of the correspondence was, however, forwarded to the Government of India, who have now addressed the Secretary of State in Council on the subject. A copy of their letter is enclosed.

While referring, in forcible terms, to the injustice, as they consider it, of charging India with interest on sums due in past years, seeing that the British Government have not paid interest on amounts advanced by India for purposes with which she had no concern, the Government of India make no objection to the payments being placed from the 1st April 1883, on the footing of sums due as they accrue, with compound interest on deferred payments.

The Government of India, moreover, complain of the extreme inconvenience caused by the uncertainty as to the amount of the future payments, and would greatly prefer that a capitation rate, or an annual sum, should be fixed as the charge debitable to India.

In

In view of the Report of the Committee of 1870, which led to the adoption of the existing system, the Earl of Kimberley is not prepared at present to support such a proposal.

He considers it, however, essential that no further delay should be allowed to occur in the settlement of the amount to be taken as due on account of arrears towards the liquidation of which the Government of India should, if possible, make a large remittance during the current financial year, and also in the adoption of a system of payment for the future liabilities, by spreading them over a period of 10 or 12 years, as may be found most expedient.

I am, accordingly, desired earnestly to request the attention of the Lords Commissioners of Her Majesty's Treasury to the matter, and to press for a speedy reply to the letter of the 2nd of March last.

I have, &c.
J. A. Godley.

Enclosure 2, in No. 14.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 23 February 1884.

WITH reference to the letter from this office, dated the 4th of October 1883 (to which no reply has been received), regarding the liquidation of the arrears due on account of the non-effective charges for British troops serving in India, and in which it was stated that the Earl of Kimberley considered it essential that no further delay should occur, and that "the Government of India should, if possible, make a large remittance during the current financial year," I am directed by the Secretary of State for India in Council to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that it has now been arranged with the Government of India that a sum of 1,000,000 *l.* shall be paid to the Imperial Government on account of the arrears in question in this official year.

	£.	s.	d.
*Balance outstanding for 1876-77 -	65,977,	-	-
*Ditto, ditto, 1877-78 - - -	330,756	10	-
*Ditto, ditto, 1878-79 - - -	305,948	17	10
On account of ditto for 1879-80 -	297,317	12	2
£.	1,000,000	-	-

The amount shown in the margin* will accordingly be paid to the account of Her Majesty's Paymaster General at the Bank of England, namely, 500,000 *l.* on the 26th, and 500,000 *l.* on the 29th instant, on the receipt of the requisite receivable orders.

I have, &c.
J. K. Cross.

— No. 15. —

The Secretary of State for India to the Governor General of India in Council, 27 March 1884 (No. 75).

My Lord Marquis,

Para. 1. IN my Despatch of the 13th instant, No. 60, I informed your Excellency of the payment of 1,000,000 *l.* to the Treasury, on account of the arrears due for the Indian share of the non-effective charges of the British army.

2. I now forward a copy of a correspondence* with the Treasury and War Office, regarding the decision of the Imperial Government to terminate, with effect from the 31st of this month, the arrangement for the capitalisation of the sums due on this account, substituting for it a half-yearly payment of the proportion debitable to India of all charges coming into course of payment after the 1st of April 1884.

3. The sum of 800,000 *l.* having been inserted in the estimate already forwarded to your Government for 1884-85, I have not thought it right to disturb that calculation; but I trust that this will include a very considerable amount on account of arrears. As these involve compound interest at 4 per cent., it is obviously desirable to make every effort for their early liquidation.

I have, &c.
Kimberley.

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* From the Treasury, 4th March 1884.
To the Treasury, 27th March 1884,
To War Office, 27th March 1884.

Enclosure 1, in No. 15.

The Secretary of the Treasury to the Under Secretary of State for India.

Sir, Treasury Chambers, 4 March 1884.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they have had under consideration the arrangement made in 1870, by which the share of non-effective allowances borne on Army Estimates, but chargeable to India in respect of Her Majesty's regular forces serving in the Indian Empire, is capitalised.

I am to inform you that they find that the British exchequer loses so heavily by that arrangement that they have decided, in concert with the Secretary of State for War, to withdraw from it from the 1st of April next.

They propose accordingly :—

(1.) That the Indian share of Army pensions first coming into course of payment in 1884–1885 and subsequent years shall not be capitalised, but shall be paid half yearly as it falls due ;

(2.) That the capitalisation of pensions coming into course of payment up to 31st March 1884 inclusive, shall be completed as soon as practicable; and

(3.) That the arrear due by India on the 31st March 1884 shall be converted, by agreement with the India Office, into an annuity for eight or ten years.

If these arrangements are accepted in principle, the War Office would be ready to discuss with the India Office the method in which repayment by India of the pension charge coming first into course of payment in 1884–85 and subsequent years can be effected most conveniently to both Departments.

Mr. Cross's letter of 2nd March 1883 states objections to the claim which my Lords had put forward for interest on the sum which India has permitted to fall into arrear. The instances which Mr. Cross cites in support of the objection do not appear to my Lords analogous; they will not therefore discuss them at length. In the case of capitalisation, prompt payment is an inherent and essential condition of the bargain. Actuaries of the War Office and India Office decide, after a minute investigation, that a certain sum is the present value of an annuity of £x for which India is liable. For the joint convenience of the two Governments the Imperial Treasury consents to undertake payment of the annuity in return for the certain sum fixed by the experts as its present value. The transaction is not to be partly a gift from England to India, but an exchange for joint convenience ; and it is only an exchange, if the present value is paid down at present. The terms upon which the present value is determined are already unfavourable enough to England without imposing further loss on the Imperial exchequer.

Nor do my Lords think it altogether becoming that their forbearance to press India at the time of the famine and of the war in Afghanistan should be urged as an argument against them.

It is, however, very desirable that a settlement should be arrived at without further delay; and my Lords would suggest, as a compromise, that the mean between the debt, as computed by the actuaries up to the 31st March 1883, and the debt as admitted by Lord Kimberley, should be accepted by both parties as a final settlement.

	£.	s.	d.
It will be seen from the enclosed statement by the actuaries of the War Office that the sum due by India (partly estimated), up to 31st March 1883 amounted to - - - - - -	8,437,677	10	3
The amount actually repaid by India, excluding for the moment the sum paid on the 31st March 1883, was - - - - -	6,292,853	11	1
Balance due on the 31st March 1883, previous to payment of a sum on that day - - - - - - - - - £.	2,144,823	19	2

The War Office actuaries, in the second column of the two accounts given in the statement enclosed, charge the Government of India with interest at 4 per cent. on the sums as they become due, and credit it with interest at the same rate on the amounts paid up to the 31st March 1883, and the result raises a charge against India of 2,446,853 *l.*

The difference between this sum and 2,144,824 *l.*, or 302,029 *l.*, is the charge for interest as raised by the War Office. My Lords calculate the interest, which the Secretary of State in Council is ready to admit, as described in Mr. Cross's letter of 2nd March 1883, at 109,529 *l.*; the difference is 192,500 *l.*, and a moiety of that difference would be 96,250 *l.*

My Lords would be glad to find that the Secretary of State in Council is ready thus to meet them half way, and should he so decide, the period over which the outstanding balance of capitalisation due by India is to be spread can be adjusted without delay, and

the

the authorities of the War Office and India Office put into communication to decide the most convenient method for adjusting the debt which will be chargeable to India year by year for its share of Army pensions first coming into course of payment on and after 1st April 1884.

I have, &c.
Leonard Courtney.

Enclosure 2, in No. 15.

The Under Secretary of State for India to the Secretary of the Treasury.

Sir, India Office, 27 March 1884.

I AM directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 4th instant, stating that the Lords Commissioners of Her Majesty's Treasury have decided, in concert with the Secretary of State for War, to withdraw, with effect from the 1st of April 1884, from the arrangement made in 1870, by which the Indian share of the non-effective charges of the British Army is capitalised, and the value paid by this office to the Treasury.

I reply, I am directed to state that the Earl of Kimberley does not desire to offer any objection to the termination of the arrangement. The capitalisation of pensions coming into course of payment up to the 31st of March 1884, will be completed by the actuaries of the War and India Offices as soon as practicable, and with regard to pensions coming into course of payment on or after the 1st of April 1884, the India share will be paid half yearly as it falls due.

You further propose as a compromise, regarding the claim preferred for interest up to the 31st March 1883, that the mean between the debt, as computed by the War Office Actuaries and that admitted by the Secretary of State in Council, should be accepted as a final settlement. From the "Actuaries' Report, No. 306," dated the 31st January 1883, which is transmitted with your letter, it appears that the amount of 8,437,677*l.* 10*s* 3*d.*, quoted by you as the sum due by India up to the 31st of March 1883 (partly estimated), included the capital sum due for pensions of soldiers transferred from the East India Company's Army, on which interest was waived by the Treasury Letter of the 25th of March 1879; and the figures given in your letter should be corrected by the omission of that capital sum, amounting to 244,224*l.* 1*s.* 10*d.*, from both sides of the account.

	Without Interest.			With Interest.
	£.	*s.*	*d.*	£.
With this correction, it appears that the amount estimated as due on the 31st March 1883, is - -	8,193,453	8	5	9,964,637
And the sums paid on accounts, prior to the 31st of March 1883, were - - - - - - -	6,048,629	9	3	7,533,227
Leaving an outstanding amount of - - £.	2,144,823	19	2	2,431,410

	£.
The difference of these two sums, or the total interest charge, is - -	286,586
While that admitted in Mr. Cross's letter of 2nd March 1883 was - -	109,529
Showing an excess of - - - - - - - - - £.	177,057

And Lord Kimberley is ready to accept one-half of that amount, or 88,528*l.* 10*s.*, as payable by this office, under the compromise which you propose, instead of 96,250*l.*, the claim for interest to the 31st of March 1883 being thereby closed.

Subject, then, to the adjustments that may be found necessary in respect of the accounts from the 1st of April 1880, for which only estimates are taken in your letter, the following appears to be a statement of the sum due by this office:—

		£.
Estimated charge on 31st March 1883, excluding interest - -		2,144,824
Deduct, paid on 31st March 1883 - - - - - - -		250,000
		1,894,824
Interest admitted in Mr. Cross's letter of 2nd March 1883 - -		109,529
Moiety of excess, now accepted - - - - - - -		88,528
Total estimated charges, including interest, due from 1st April 1883		2,092,881
Deduct, paid on account in February 1884 - -	£. 1,000,000	
Deduct estimate of over-payment in 1883-84 - - -	100,000	
		1,100,000
		992,881
Add estimated charge for interest from 1st April 1883 to 31st March 1884 - - - - - - - - - - - - -		76,000
Total estimated amount at charge on the 1st April 1884 - - £.		1,068,881

In your letter it is proposed that the sum thus due shall be converted into an annuity for eight or ten years, an arrangement which is in accordance with the course suggested in the letter from this office, dated the 23rd of April 1879, and repeated at subsequent times. While expressing his sense of the manner in which the Lords of the Treasury have thus shown their willingness to meet the wishes of the Secretary of State in Council, I am desired to point out that recent circumstances have greatly changed the position.

The financial condition of India during the year just closing has rendered it possible to repay 1,000,000 *l.* of the amount in arrear; and the decision to terminate the system of capitalisation will have the effect of very materially reducing the payments due in the next two or three years. There will also be considerable sums due to India for the prospective credits, as mentioned in the last sentence of the Actuaries' Report dated the 24th of August 1871.

Your letter not having been received until the final revision of the probable amount of the Home charges in 1884–85 had been sent by telegraph to India, provision has been made in the Budget for a payment of 800,000 *l.* for these non-effective charges in the coming year, in accordance with Lord Enfield's letter to the Treasury dated the 4th of April 1882.

Lord Kimberley would, therefore, propose that for the coming year the practice recently adopted, of paying 200,000 *l.* at the commencement of each quarter should be continued; and he is not without hope that it may be found possible to discharge the remainder of the debt in the year 1885–86.

With the view of ascertaining how far it is likely that this result may be accomplished, a copy of this letter will be transmitted to the Secretary of State for War, with a request to be informed of the probable sum due in 1884–85 under the new arrangement.

I have, &c.
J. A. Godley.

Enclosure 3, in No. 15.

The Under Secretary of State for India to the Under Secretary of State for War.

Sir, India Office, 27 March 1884.

I AM directed to transmit, for the information of the Secretary of State for War, a copy of a letter which has been this day addressed to the Treasury, in reply to the intimation that it has been decided to terminate, with effect from the 1st of April next, the arrangement by which the Indian share of the non-effective charges of the British forces is now capitalised.

Lord Kimberley will be glad to learn in what manner the Secretary of State for War proposes that the payments due by this office shall be adjusted under the new arrangement, and to be furnished with an estimate of the probable sum due in 1884-85, and of the credits that will be afforded to India in respect of pensions already capitalised.

I have, &c.
J. A. Godley.

EAST INDIA
(ARMY, NON-EFFECTIVE CHARGES).

COPIES of, or EXTRACTS from, CORRESPONDENCE to 31 March 1884, concerning the ARREARS of NON-EFFECTIVE ARMY CHARGES.

(Mr. Buchanan.)

Ordered, by The House of Commons, *to be Printed,*
12 *August* 1884.

[*Price* 7½*d.*]

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Under 6 *oz.*

EAST INDIA (FINANCIAL STATEMENT, 1884-85).

RETURN to an Address of the Honourable The House of Commons dated 8 April 1884;—*for*,

COPY

OF THE

INDIAN FINANCIAL STATEMENT

FOR

1884-85.

India Office,
8 April 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed*,
8 *April* 1884.

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FINANCIAL STATEMENT FOR 1884-85.

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SUMMARY OF FINANCIAL STATEMENT.

THE Financial Statement for the year 1884-85 is published in the "Gazette" in the form of a Minute, by Sir A. Colvin.

It is explained in the Minute that, owing to the change in the direction of the finances during the year, and in view of the short estimates for opium consequent on the failure of the crop of 1883-84, it has been thought necessary to leave such questions as that of the Licence Tax and Court Fees untouched for the present; hence during the ensuing year no changes are contemplated.

The Accounts for 1882-83 show a surplus of 706,633 *l.* The surplus on the Budget Estimates for that year was 285,000 *l.* only, and as the Government of India was called on during the year to bear a heavy expenditure on account of the war in Egypt, and as the item of Exchange exceeded the estimate by 306,400 *l.*, this result is very satisfactory.

The Revised Estimates for 1883-84 are:

	£.
Revenue - - - - - - - -	70,569,900
Expenditure - - - - - - - -	70,298,500
Surplus - - - -	£. 271,400

Sir Auckland Colvin explains that though the surplus in the Revised Estimates is less than the surplus on the Budget Estimates (457,000 *l.*), the deterioration is only apparent, being due to exchange on remittances to the Secretary of State of 1,500,000 *l.* in addition to the drawings as originally estimated; and to a payment of 1,000,000 *l.* to the War Office on account of arrears of non-effective charges connected with Her Majesty's forces in India. But for these causes the surplus would have been 1,617,400 *l.* The cause of the arrears of non-effective charges is explained to be due to the intricacy of certain actuarial calculations necessary to give effect to the system adopted in 1870 of capitalising the value of the share of pensions chargeable against Indian revenues, and payable by the Indian to the English Treasury. Passing from this abnormal expenditure, the Minute draws attention to the general increase over the Budget Estimates in 1883-84 under the principal heads of revenue other than Productive Public Works, amounting to about 800,000 *l.*, the net increase on the Public Works being 390,900 *l.* The consumption of salt has increased 10 per cent. during the 11 months from the 1st March 1883 to the 31st January 1884, as compared with the corresponding period of the year 1881-82, and represents, at two rupees per maund, an increased revenue of rather more than 51 lakhs of rupees; the increase is steady and progressive. The financial results of Railways since the year 1880-81 are dwelt on at some length; the net gain on the five years being shown to be 3,270,843 *l.*

Sir Auckland Colvin states that two carefully selected officers will be sent to England to give evidence before the Parliamentary Committee recently appointed, and adds, that in January 1883 the Government of India submitted to the Secretary of State a scheme of works and expenditure calculated to give a great impulse during the next five years to the construction of Railways, but owing to the appointment of a Parliamentary Committee its consideration has been postponed. He adds:

"The Government of India is fully alive to the necessity and the advantages, in the interests no less of the State than of the public, of a vigorous policy in regard to its public works. But there are indications that the mercantile public, whose interest in the matter is little less than that of the State, while actively pressing for a policy such as that above indicated, and confident of prospective profits, is disposed to throw the burden and risk of such works as must be undertaken too entirely on the resources of the

Government. These resources are necessarily limited; and if, as is urged, as experience is daily showing, and as from the figures given in the last paragraph is proved to demonstration, the remunerative character of railway enterprise in India, when prudently carried out, is unquestionable, it may be fairly demanded that those whose interests in that enterprise are so considerable should not be backward in acting on the confidence of which they give to the Government reiterated assurances."

The expenditure in 1883-84 on State Subsidised and Guaranteed Railways is estimated to be 5,357,600 *l.*; in 1884-85, 6,591,900 *l.* Figures are given illustrating the increase in the exports to England of Indian wheat, which have risen from 8,477,479 cwts. in 1882 to 11,243,497 cwts. in 1883; and 19,500,000 cwts. in 10 months of 1884-85. Exports, in general, have increased from 60,937,513 *l.* in 1878-79, to 83,485,122 *l.* in 1882-83; imports from 37,800,594 *l.* in 1878-79 to 52,095,711 *l.* in 1882-83.

Post Office Savings Banks are said to be most successful, but the demand for Stock Notes is small.

The Estimates for 1884-85 are as follows:

	£.
Revenue - - - - - - - -	70,560,400
Expenditure - - - - - - - -	70,241,100
Surplus - - - -	£. 319,300

The number of chests of opium to be sold in 1885 will be announced hereafter, but will in any case not exceed 50,000; the estimated out-turn of present crop being 52,000. The prospects of the crop now on the ground are very good. The average price of Bengal has been taken at 1,250 rupees per chest, as against 1,200 rupees in the Estimates of 1883-84. The Minute analyses the various figures under the Estimates of 1884-85, and with regard to the Land Revenue Estimates, states that important correspondence has recently been exchanged between the Government of India and the Secretary of State, having for its object to give temporary settlements of the Land Revenue a degree of permanency in the more populous and advanced parts of the country, which they have hitherto lacked.

The rate of exchange for 1884-85 has been taken at 1 *s.* 7½ *d.* Provision is made for remittance of 16,500,000 *l.* to the Secretary of State in 1884-85. The military charges of 1884-85 have been burdened with an additional sum of 184,300 *l.*, owing to the decision that the pay aud allowances of English soldiers in India shall, in future and from the 1st January 1884, when expressed in sterling, be converted at the rate of exchange fixed annually for the payment of troops in the Colonies. Money remitted to and from India by or for the soldiers will be dealt with in the same way, but with effect from the 1st April. The increased cost of this change will depend on the variations in the rate of exchange, but at the exchange of 1 *s.* 8 *d.*, the present rate, the soldier's pay is increased 12½ per cent. The cash balance on 31st March 1884, is estimated to stand at 12,440,000 *l.*; and that on 31st March 1885, is estimated at 11,010,850 *l.* Sir Auckland Colvin adds, that it will be necessary to issue the usual loan for Productive Public Works, 2,500,000 *l.*, but that he is not empowered at present to say whether the loan will be issued in India or at home.

Finally, the Minute enters at some length into an examination of the accuracy of statements made last year regarding the increase of expenditure in India, and points out that the causes which have led to such increase were not of a nature as to lead to charges of extravagance, being either largely covered by increased receipts in the Departments in which the expenditure took place, or being due to the expenditure by Provincial Governments of large balances which had accumulated during the Afghan war, and of which at that time Provincial Governments could not avail themselves, or, finally, to misapprehension on the part of those by whom complaints of extravagance have been brought.

FINANCIAL STATEMENT

FOR

1884-85.

PRELIMINARY.

PRELIMINARY.

THE circumstances under which the Budget for 1884-85 has been framed have necessarily required exceptional caution. During the year 1883-84 the management of the Indian finances changed hands; a change which, occurring as it did in the latter half of the financial year, renders it obviously advisable that, so far as possible, and unless under extraordinary circumstances, the existing order of things should not be materially disturbed, and postpones to a later time the consideration of projects which otherwise might have received present attention. But, apart from this, there is an essential reason why at the present moment the policy of those entrusted with the Indian finances should be still rather a policy of observation than of action. I allude to the effect on those finances of the changes introduced in 1882-83 in the great departments of Customs and Salt. In the course of his Financial Statement for 1883-84, Sir Evelyn Baring observed (para. 220), "The consideration of any further "measure of fiscal reform must be postponed. Last year a favourable opportunity presented itself for the execution of some very large and beneficial "improvements in the fiscal system; this year the state of the case is different, "the financial position is perfectly sound, but the situation is one in which "great caution is required. We have to look, not only to the circumstances "of the immediate moment, but also to the contingencies which may arise in "future years." Further on, he added that "the Estimates for 1883-84 have "been very cautiously framed," and there was "every reason to believe that "the country was well able to cope with whatever financial difficulties the "future might have in store" (para. 224); and again—"on every ground, "therefore, the present moment is a time when great caution should be "exercised. Under these circumstances the Government, after full considera-"tion, is of opinion that the wisest course to adopt will be to make no changes "in the existing fiscal system, but to allow more time to elapse with a view to "watching the effect of those reforms which have already been effected" (para. 228).

Changes in administration of finances during 1883-84, and decreasing Opium Estimates for 1884-85, render necessary a continuance of the caution enjoined by Sir Evelyn Baring in the Financial Statement 1883-84.

2. Sir Evelyn Baring, at the time he wrote, had in his mind, among other subjects, the prospects of the opium revenue during the year 1884-85. It was already known that the crop of 1883-84 was very deficient, and that the receipts from opium during 1884-85 were certain to be short. The estimated net decrease under this head in 1884-85, as compared with the Revised Estimate of 1883-84, is not less than 1,378,400 *l.* In spite of this decrease, however, the general receipts have so expanded as to enable us to meet expenditure and provide a small surplus without having recourse to further taxation. While, therefore, the abnormal condition of that important source of revenue requires this year a continuance of the "great caution" emphatically recommended in 1883-84 by Sir Evelyn Baring, the general forecast of my predecessor has so far been eminently justified. Results have shown that, notwithstanding the large remissions of salt and customs and other revenue in 1882-83, amounting in round figures to three millions (conventional sterling), and in the face of a falling off in the net opium revenue of the ensuing year of 1,378,400 *l.* as compared with the Revised Estimate, the revenue and expenditure balance themselves without the necessity of recourse to any starving or material reduc-

tion of any of the public services. The immediate cause of these satisfactory results (which must be sought for, ultimately, in the great reforms in Indian finance introduced and developed by Sir John Strachey, and vigorously carried on by my predecessor) will be fully explained elsewhere in the course of these observations; but it follows from the above remarks that it is not my intention in this my first Statement, and at a time when one of our chief sources of revenue has so largely failed us, to enter into a discussion of any of the problems with reference to the Indian finances which are awaiting early treatment. Questions have arisen, for example, regarding the Licence tax and the Stamp duties, which during the ensuing year will require full consideration. But, for the reasons I have given, it would in my judgment be premature and injudicious to attempt at this moment a solution of any of them. I shall limit myself, therefore, to the customary review of the Accounts of 1882-83, to an analysis of the Revised Estimates of 1883-84 (with such remarks as are necessary to enable the public fully to understand the progress of the finances during the year now closing and the position at the present moment), and finally, to the Estimates of 1884-85, with a notice of the considerations on which have been based any considerable modifications under the several heads.

The figures in this Statement are, as usual, given "in conventional sterling," that is to say, 1 *l.* = 10 rupees, unless where the contrary is expressly stated.

Changes in form of Statements appended to Budget.

Changes in form of Statements appended to Budget.

3. A few words of warning are necessary here with regard to certain changes of classification which have been introduced into the Accounts.

4. It has hitherto been the practice, in the case of State Railways, to show in the Estimates and Accounts *gross earnings* on the receipt side, and expenses of *working* and *maintenance* on the expenditure side; while, in the case of the Guaranteed Railways, only *net traffic receipts* were shown on the receipt side, and *interest and profits, &c.*, on the expenditure side. When a Guaranteed Railway is purchased by the State, it enters into the class of State Railways, and there are obvious difficulties in dealing with it any longer as if it were a Guaranteed Railway.

Changes in Accounts of 1882-83 and Estimates of 1883-84 and 1884-85, in mode of showing expenditure and earnings of Guaranteed Railways purchased by the State.

5. After the East Indian Railway was purchased, it continued, however, to be treated in the Estimates and Accounts in the manner in which Guaranteed Railways are treated, and this plan was followed in the Estimates for 1883-84 published with the Budget Statement of March last. It has since been decided by the Secretary of State that Guaranteed lines purchased by the Secretary of State shall be treated in this respect in future as if they were State Railways, and the Accounts of 1882-83 have been made up in accordance with this order, which is also followed in the Revised Estimates of 1883-84 and the Budget Estimates of 1884-85. The effect of this change is to augment the total revenue and the total expenditure when a Guaranteed Railway becomes the property of Government, without in any way, of course, influencing the final result.

Changes in headings of Productive Public Works (Revenue Account), Expenditure side.

6. It has also been found desirable to alter the headings on the expenditure side in the group of Productive Public Works (Revenue Account). In future the headings will be as follows:—

Expenditure on Productive Public Works (Revenue Account)—

36.—State Railways (Working Expenses).
East Indian Railway (Working Expenses and Surplus Profits).
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision).
38.—Irrigation and Navigation (Working Expenses).
39.—Charges in respect of Capital:
(*a*) Interest on Debt—
State Railways.
East Indian Railway.
Irrigation and Navigation.
(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds).
(*c*) Guaranteed Railways Interest.

7. To

Budget Estimates of 1883-84 recast according to revised classification.

7. To facilitate comparison, the Budget Estimates of 1883-84 have been recast according to the classification adopted in the Revised Estimates of the year, and are published as Appendix II. to this Statement.

Comparative Statement of Revenue and Expenditure from 1871-72 to 1883-84, re-published with certain modifications, and brought down to 1884-85.

8. It may also be noted here that with the Financial Statement of 1883-84 a general Comparative Statement of Revenue and Expenditure for the years 1871-72 to 1883-84 was published as Appendix III. Examination of the figures in the Public Works Department, which, at the time of the publication of the Statement, was not yet complete, has since rendered it possible to determine how much of the interest on the whole debt of India, which was shown in one figure as *Interest on Ordinary Debt* in the Accounts of 1871-72 to 1875-76 (both years inclusive), belongs properly to the head of *Productive Public Works*. It also became possible to settle differences between the Civil and Public Works Accounts in the matter of classification, and to eliminate the debits and their corresponding credits arising out of cross transactions that occurred between Imperial, Provincial, and Local. In view of the above and other alterations, it is deemed necessary to republish the Comparative Statement, classified and arranged according to the plan now adopted in the Accounts, and brought forward to the year 1884-85. The statement is accordingly reproduced as Appendix III.

Accounts for 1882-83.

Accounts for 1882-83.

9. The Accounts of the year 1882-83 give the following results :—

	£.
Revenue - - - - - - - - - -	70,125,231
Expenditure chargeable thereon - - - -	69,418,598
Surplus - - - £.	706,633

Résumé of chief points in Accounts 1882-83.

10. The result cannot be considered as other than most satisfactory, when it is recollected that the surplus on the Budget Estimates of the year was only 285,000 *l.*, that the Government of India was suddenly called on during the year to bear a heavy expenditure on account of the war in Egypt, and that the item of exchange considerably exceeded the Estimate.

A full explanation of the causes of increase and decrease will be found in the Appropriation Audit Report, to be published in the *Gazette of India* of 15th instant.

It will be sufficient to say in this place that there were large and satisfactory increases under *Land Revenue* 389,047 *l.*, *Salt* 128,781 *l.*, *Excise* 278,561 *l.*, *Customs* 115,119 *l.*, *Forest* 129,228 *l.*, in the Civil Branch. Productive Public Works were better on the net account by 86,400 *l.*; and this improvement was shown, although the amount of Land Revenue due to Productive Public Works was reduced in the actuals from that shown in the Estimates by transferring 215,900 *l.* from the Productive head to that of ordinary Land Revenue.

Excluding war expenditure, the actual receipts and expenditure connected with the Army closely follow the Estimates.

The ordinary receipts proved to be 139,500 *l.* in excess of the Budget Estimate, and the ordinary expenditure to be 10,400 *l.* in excess of it.

The expenditure on account of the expedition to Egypt proved to be 1,284,000 *l.*, and the receipts in connection with it (chiefly the English contribution of 500,000 *l.* (true sterling)), 584,700 *l.*; the net charge in the accounts of the year was therefore 699,300 *l.*

Exchange was worse *net* by 306,400 *l.*, of which 165,300 *l.* occurs under Secretary of State's bills, and is due to the average rate of exchange falling below 1 *s.* 8 *d.*, the rate adopted in the Budget, and 114,000 *l.* is due to transactions connected with the Southern Mahratta Railway.

General Remarks on the Revised Estimates for 1883-84.

Revised and Budget Estimates for 1883–84.

11. The Budget and Revised Estimates for 1883-84 compare as follows:—

	£.
Budget* Estimates—	
Total Revenue	69,022,000
Total Expenditure chargeable thereon	68,565,000
Surplus £.	457,000
Revised Estimates—	£.
Total Revenue	70,569,900
Total Expenditure chargeable thereon	70,298,500
Surplus £.	271,400

Surplus of the year reduced by special and temporary causes.

12. It will be seen that the surplus on the Revised Estimates is actually less than the surplus on the Budget Estimates, but the deterioration is only apparent. The Revised Estimates provide for the remittance to the Secretary of State of 1,500,000 *l.* (true sterling), in addition to the drawings of the year as originally estimated, and this adds about 346,000 *l.* to the expenditure of the year under the head of Exchange; the Revised Estimates also provide for the payment of 1,000,000 *l.* (true sterling) to the War Office on account of arrears of non-effective charges connected with the portion of the British Army serving in India; another sum of 1,000,000 *l.* added to the expenditure. The expenditure of the year has thus been increased from temporary and special causes by no less than 1,346,000 *l.* Apart from these causes the surplus would have been 1,617,400 *l.*, a very remarkable increase over the surplus of the Budget Estimate, namely, 457,000 *l.* It is unnecessary at present to enter at any length into an explanation of the causes which have led to the claim on account of arrears of non-effective army charges. Correspondence on the subject is still continuing between the Government of India and Her Majesty's Government, and doubtless in due course will be published. It will be sufficient to explain here that prior to 1822 the East India Company was not called on to pay anything for non-effective charges on account of the portion of the British Army serving in India, but that from 1822 to 1861 the rule which governed the division of these charges between England and India was one of a fixed payment by India to England of 60,000 *l.* a year; that from 1861 to 1870 this latter rule was abandoned in favour of a capitation payment; and, finally, that in 1870 the principle of a capitation payment was abandoned in favour of a system under which the capitalised value of the share of the pensions chargeable against Indian revenues is paid by the Indian to the English treasury. Thus, if a soldier is discharged on pension after serving a portion of his time in India, the latter country is held to be liable for a share of his pension, bearing the same ratio to his whole pension that the period of his service in India bears to his whole service, and the capital value of the share of the pension chargeable to India is paid over to the English treasury, which then becomes liable for the whole pension. The system introduced in 1870 is the system in force at present, and, owing to delay at home in preparing the intricate calculations necessary before presenting the final accounts, arrears have accumulated, to the payment of which the million sterling above referred to

* The Budget Estimates with which comparisons are made are the Budget Estimates as recast in the new form; *vide* Appendix II.

to will be devoted. The calculation of the amount payable by India is necessarily very complicated, as it depends largely on the death-rate of special classes, for whom special life tables had not been constructed, and because the Indian Government is entitled to set-offs and credits of various kinds. It was known, therefore, that the calculations were in arrears, and that payments had not been made of the full sums that would ultimately be claimed, but the Government of India was wholly unprepared for the magnitude of the claims (nearly 2¼ millions true sterling) suddenly made against it.

Proposals have been made to Her Majesty's Secretary of State for India for the payment of the large amount of arrears still outstanding, as well as of current charges, under a system which will not lead to any increase of expenditure over the sum originally provided in the Estimates of 1883-84 on this account. It has been possible to propose an arrangement of this nature, because it is expected that, owing to the short service system, the sums due on account of these non-effective charges will be reduced in future years. No answer to this proposal has yet been received from the Home Government.

Increase of Revenue over Estimate, 1883-84.

13. The increase under almost all the principal heads of revenue during 1883-84 is most satisfactory. Before proceeding to analyse the figures which make up these totals, a general review of the causes of increase will assist in enabling us to understand what the broad results of the year have been. Thus, under the principal heads of revenue, that is to say, under *Land Revenue*, *Opium*, *Salt*, *Stamps*, *Excise*, *Provincial Rates*, and *Forest*, there is an increase over the Budget Estimates of little more than 800,000 *l.*, indicating a continuance of material prosperity throughout the country; while under *Productive Public Works—(Revenue Account)*, including State Railways, the East Indian Railway, and Guaranteed Railways, the *net* increase amounts to 390,900 *l.*

14. Nothing shows more strikingly than the last figures what an important part the railway receipts are now taking in the Indian finances, and how largely those finances are indebted to the export trade for the elasticity which has enabled them in 1883-84 to meet an increased expenditure, due to special causes, of 1,346,000 *l.*, and, at the same time, to present a surplus of 271,400 *l.*

Comparative consumption of salt, 1881-82, 1883-84.

15. The increase in the consumption of salt may be judged from these comparative figures:—

CONSUMPTION of SALT during the Eleven Months from 1st March 1883 to 31st January 1884, compared with the corresponding Period of the Year 1881-82.

PROVINCE.	Consumption, 1st March 1881, to 31st January 1882.	Consumption, 1st March 1883, to 31st January 1884.	Per-centage of Increase + or of Decrease —.
	Maunds.	*Maunds.*	
Bengal	8,207,000	8,850,000	+ 7·83
Inland Customs	6,178,000	6,459,000	+ 4·55
Bombay	4,361,000	4,789,000	+ 9·81
Sindh	148,000	176,000	+ 18·91
Madras	5,604,000	6,800,000	+ 21·34
TOTAL	24,498,000	27,074,000	+ 10·52

16. The

16. The following shows the increase or decrease in consumption of salt for the 11 corresponding months of each year, from 1874-75, as compared with the previous year:—

General increase and decrease of consumption of Salt from 1874-75 to 1884-85.

	Increase in Maunds.
1st March 1874 to 31st January 1875	+ 288,000
„ 1875 „ 1876	+ 77,000
„ 1876 „ 1877	+ 498,000
„ 1877 „ 1878	+ 491,000
„ 1878 „ 1879	+ 367,000
„ 1879 „ 1880	+ 1,724,000
„ 1880 „ 1881	— 690,000
„ 1881 „ 1882	+ 1,016,000
„ 1882 „ 1883	+ 1,603,000
„ 1883 „ 1884	+ 973,000

Increased consumption of 11 months represents 51 lakhs increased Revenue.

This increase of consumption in 11 months of 1883-84 over the corresponding months of 1881-82 represents, at 2 rupees per maund, an increased revenue of rather more than 51 lakhs of rupees.

17. In his financial statement for 1883-84 (para. 111) Sir E. Baring calculated the increased consumption at that date as equivalent to an additional revenue of 320,600 *l.*, adding that "to the extent of this sum, therefore, it may "be said that the loss of revenue consequent on the reduction of duty "(1,400,000 *l.*) has been recouped by the increased consumption of 11 "months." He went on to say (para. 116), "Should the same rate of increase "continue, the revenue, at the reduced rate of duty, will, in less than three years "from the present time, stand at the same figure as it did prior to the reduction "of the duty." The increase, though very considerable, has not been at the rate of 1882-83, but it is still steadily progressive. From the following figures will be seen the net increase taken in the Estimates and the figures of actuals or Revised Estimates for each year from 1882-83:—

	Estimates, Net Revenue.	Actuals.
	£.	£.
1882-83	5,410,000	5,728,751
1883-84	5,620,700	5,788,300 (Revised Estimates).
1884-85	5,807,200	

Increase taken on the Estimates since 1882-83.

Increase in Estimates of 1884-85 over Estimates 1882-83, 397,200 *l.*
Increase in Actuals, 1882-83, over Estimates 1882-83, 318,751 *l.*
Increase in Revised Estimate, 1883-84, over Actuals, 1882-83, 59,549 *l.*

It will be observed that the increase in the Estimates of 1884-85 over the Estimates of 1882-83, namely, 397,200 *l.*, is considerably less than the increase (510,000 *l.*) worked out in para. 16 from the figures showing the increase in consumption; the difference is due to the fact that the effects of a considerable increase of consumption were discounted in framing the Estimates of 1882-83, and also to the causes explained hereafter in para. 36.

Ratio of increase in salt consumption in the Central Provinces.

18. It will have been seen that the per-centage of increase between the two periods is 10·52; the lowest figure, under Inland Customs, 4·55, and the highest in Madras, where the per-centage of increase rises to 21, or within 3 of the

the figure necessary to place the revenue at the present rate, on an equality with the revenue leviable under the former duty. The Inland Customs in 1882-83 showed a decrease of 1·07 due to the competition of Bombay and Cheshire salt. In spite of this competition, however, it now shares in the general increase. A glance at the second of the above tables shows that the increase during 1883, though less than that in the preceding year, amounted nevertheless to 973,000 maunds, being equivalent to a revenue of 194,600 *l.* It may fairly be assumed, in presence of so constant and large an increase, that the consumption of salt will yield a progressively increasing revenue for some time to come, and holds out the hope that, should a further reduction of duty be hereafter made, it may be met as promptly and satisfactorily by a corresponding expansion in the demand.

19. A comparative statement is subjoined, showing the fall in prices of salt per maund in January 1884, June 1882, and January 1883, as compared with February 1882. With the exception of Bombay and Rajputana, the fall in prices in January 1884 as compared with February 1882 is on the whole sensibly greater than was the fall in January 1883, compared with the same date. It will be recollected that the salt duty was reduced in March 1882.

Comparative prices of February and June 1882 and January 1883 and 1884.

PRICE per Maund of SALT in the Second Half of February 1882, and Fall in Prices in June 1882, and in January 1883 and 1884, as compared with the Second Half of February 1882.

PROVINCES.	Second Half of February 1882.	Fall in Prices per Maund in June 1882, as compared with February 1882.	Fall in Prices per Maund in January 1883, as compared with February 1882.	Fall in Prices per Maund in January 1884, as compared with February 1882.
	Rs. a. p.	*Rs. a. p.*	*Rs. a. p.*	*Rs. a. p.*
Madras	3 2 5	– 8 1	– 8 9	– 8 10
Bombay	2 15 5	– 4 11	– 6 4	– 3 6
Bengal	4 7 1	1 – 7	1 – 11	– 15 9
Assam	5 9 1	– 12 8	– 14 11	1 – –
North-Western Provinces	4 3 4	– 6 5	– 9 10	– 10 5
Oudh	4 7 1	– 6 8	– 9 –	– 13 3
Punjab	3 9 10	– 9 1	– 10 2	– 10 5
Central Provinces	4 9 2	– 6 3	– 10 9	– 13 8
Hyderabad Assigned Districts	4 7 1	– 6 8	– 9 5	– 14 1
Mysore	4 2 1	– 3 3	– 5 2	– 5 1
Coorg	4 6 7	– 3 3	– 2 9	– 8 6
Rajputana	3 9 2	– 5 9	– 8 8	– 7 6
Central India Agency	4 1 3	– 7 9	– 10 9	– 10 9

Comparative increase in receipts under Railways from 1880-81 to 1884-85.

20. Turning to the other source of revenue which has mainly helped to make good any loss that might have been anticipated from the remission of the customs and salt duties, we find a still more satisfactory result in the receipts alluded to in para. 14, viz., the receipts from railways. There may very well be two opinions as to the extent to which receipts from railways should be regarded as a source of permanent revenue in India, especially in view of the need of removing all obstacles in the shape of transit charges on the export of our produce; but there can be only one conclusion as to the assistance afforded during the last three years to the resources of the exchequer by the increased activity of that period.

21. To make any attempt to show the progress of the revenue derived from railways, we must go back to the year 1880-81, as the year 1881-82 was altogether exceptional; and, although slightly anticipating, we must include in our comparison the estimates of the coming year. The transactions of railways in the Budget Estimate of 1884-85 (as explained in paras. 4 and 5) are shown

for the first time in a new form recently prescribed by the Secretary of State, and, in order to make a fair comparison with previous years, the figures of those years have been revised in the new form.

22. The revenue receipts from the East Indian Railway are now shown in the gross under revenue, and the payments to the deferred annuity-holders on account of surplus profits earned on this railway, as well as the contribution to the Provident Fund, are shown under expenditure along with the working expenses. In the Budget Estimate of 1884-85, the Revenue transactions of the Eastern Bengal Railway up to the 1st of July, the date of the intended purchase of that railway, have been shown under Guaranteed Railways, and for the remainder of the year under State Railways.

23. The growth of the Railway Revenue will be best seen from the following figures:—

NET RESULT to the STATE from its connection with Railways from the Year 1880-81.

	Actuals, 1880-81.	Actuals, 1881-82.	Revised Estimate, 1882-83.	Actuals, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
STATE RAILWAYS.	£.	£.	£.	£.	£.	£.	£.
Net Revenue - - - - -	661,377	870,150	1,050,400	1,112,151	1,157,700	1,396,300	1,684,200
Interest - - - - - -	1,204,660	1,160,445	1,226,400	1,226.702	1,308,000	1,321,000	1,527,300
NET GAIN - - -	—543,283	—290,295	—176,000	—114,551	—150,300	75,300	156,900
EAST INDIAN RAILWAY.							
Net Revenue *less* Surplus Profits	2,647,479	3,063,547	2,598,100	2,531,890	2,718,800	2,984,700	2,797,700
Interest and Annuity - -	1,390,542	1,673,688	1,706,900	1,703,398	1,710,100	1,706,100	1,718,100
NET GAIN - - -	1,256,937	1,389,859	891,200	828,492	1,008,700	1,278,600	1,079,600
GUARANTEED RAILWAYS.							
Net Revenue - - - - -	2,913,543	3,615,625	3,530,000	3,582,046	3,539,000	3,365,000	3.613,000
Interest and Profits - - -	3.677,809	3,679,847	3,846,400	3,876,644	3,884,500	3,931,370	3,770,260
NET LOSS - - -	764,266	64,222	316,400	294,598	345,500	566,370	157,260
NET GAIN TO STATE - -	—50,612	1,035,342	398,800	419,343	512,900	787,530	1,079,240

State Railways.

24. In the year 1880-81 the net Revenue yielded by the State Railways classed as Productive Public Works fell short of the interest charges on the capital outlay by 543,283 *l.* In 1882-83 the deficit was reduced to 114,551 *l.* In the Budget Estimate of 1883-84 the charge was placed at 150,300 *l.*, but, owing to the increased prosperity of the year, it is now estimated that these railways will yield a profit in excess of all charges of 75,300 *l.* In 1884-85, including the estimated returns from the Eastern Bengal Railway for nine months of 128,200 *l.*, it is anticipated that the State Railways will yield a surplus of 156,900 *l.*

East Indian Railway.

25. The East Indian Railway in 1880-81 added 1,256,937 *l.* to the revenues of the State, after meeting all charges. The returns this year were exceptionally favourable, as the payments of only nine months' annuity fell in this year. In the year 1882-83 the returns from this railway were 828,492 *l.* In the Budget Estimate of 1883-84 the returns were placed at 1,008,700 *l.*, and these have been increased in the Revised Estimate to 1,278,600 *l.* The amount of 1,079,600 *l.* entered in the Budget Estimate of 1884-85 should be realised.

26. In

Guaranteed Railways.

26. In the year 1880-81 the net receipts from Guaranteed Railways fell short of the charges for interest, surplus profits, &c., by 764,266 *l.* In 1882-83 the deficit was reduced to 294,598 *l.* The net charge on this account provided for in the Budget Estimate of 1883-84 amounted to 345,500 *l.*, and this has been increased in the Revised Estimate to 566,370 *l.*; the increase is chiefly due to the falling off in the traffic of the Eastern Bengal Railway, and to a sum of 325,000 *l.*, the estimated loss on the Indus Flotilla, having been written off to Revenue; but for this special item, the loss would have been reduced to 241,370 *l.* It is estimated that the loss in 1884-85 will not exceed 157,260 *l.*

Net gain by railway receipts in five years.

27. Including the Estimates of the years 1883-84 and 1884-85, the net results to the State from its connection with railways, commencing from the year 1880-81, is as under :—

	£.
1880-81 Loss - - - - - - - - - -	50,612
1881-82 Gain - - - - - - - - - -	1,035,342
1882-83 - - - - - - - - - -	419,343
1883-84 Revised Estimates - - - - - -	787,530
1884-85 Estimates - - - - - - - - -	1,079,240
Net Gain in five years - - - - - - - -	3,270,843

Scheme for railway extension submitted by Government of India to Secretary of State in January 1883.

Appointment of a Parliamentary Committee to inquire into Indian Railways.

28. The Government of India submitted to the Secretary of State in January 1883 its views on the extension of the railway system in India, and proposed for adoption a scheme of works and expenditure calculated to give a great impulse, whether by State or private enterprise, to the construction of railways during the next five years. The appointment of a Parliamentary Committee to examine into the subject has led temporarily to the scheme being put aside; but the Government has lost no opportunity of urging its views on the Secretary of State, and insisting on the great importance which it attaches to a comprehensive and vigorous treatment of the question. It has deputed two carefully selected officers to represent those views before the Committee, and it has every confidence that their representations will receive the attention which the importance of the subject and their own experience deserve. The Government of India is fully alive to the necessity and the advantages, in the interests no less of the State than of the public, of a vigorous policy in regard to its public works. But there are indications that the mercantile public, whose interest in the matter is little less than that of the State, while actively pressing for a policy such as that above indicated, and confident of prospective profits, is disposed to throw the burden and risk of such works as must be undertaken too entirely on the resources of the Government. These resources are necessarily limited; and if, as is urged, as experience is daily showing, and as from the figures given in the last paragraph is proved to demonstration, the remunerative character of railway enterprise in India, when prudently carried out, is unquestionable, it may be fairly demanded that those whose interests in that enterprise are so considerable should not be backward in acting on the confidence of which they give to the Government reiterated assurances. This view of the question has been forcibly stated in a leading article of the "Economist" in its issue of 2nd February last, in words which may be aptly quoted here at this moment :—

Remarks of the "Economist" on the attitude of the mercantile classes.

"But, if the new undertakings promise so well, where is the necessity for a Govern-
"ment guarantee? One can understand the Government coming forward in the infancy
"of a railway system, where every thing as regards the future is in a state of complete
"uncertainty, and offering special inducements to investors. In the case of India, how-
"ever, the experimental stage is past. Experience has demonstrated the paying character
"of the Indian railways; and at the present time especially, when the great difficulty is
"not to find capital for sound and profitable undertakings, but to find proper outlets for
"capital, private enterprise ought surely to be sufficient to supply India with the railways
"she needs. It is true that investors have not yet shown a disposition to put their money
"in such undertakings. That, however, is largely because their remunerative character
"has not been sufficientiy realised, and in part, also, because the system of granting
"guarantees has created the wrong impression that without a guarantee the venture was
"too risky to be undertaken. Now, however, that Chambers of Commerce, both here
"and in India, are urging the fact that the railways are paying concerns as a reason for
"the State committing itself further to their construction, the idea that they are invest-

" ments involving so much more than the ordinary risk that a Government guarantee is " essential, should be exploded. And the merchants constituting these Chambers ought " really to show the courage of their opinions. They can influence the flow of capital to " a very great extent, and there is the greater reason why they should direct it to Indian " railways, because from these they, on their own showing, will reap a double gain. The " new lines, as they rightly point out, will greatly increase the trade of the country, and " thus tend to the profit of those by whom the trade is conducted, in addition to returning " a fair profit upon the capital invested in them. Private enterprise, therefore, we think, " might do and ought now to do, without the State crutch upon which it has hitherto " been leaning."

Expenditure on State and Guaranteed Railways during 1883-84, 1884-85.

29. In connection with this subject, the subjoined table shows at a glance the capital expenditure of Government and the Guaranteed Railways on the Revised Estimates of 1883-84 and the Budget Estimate of 1884-85. It will be seen that during the ensuing year the State expenditure is estimated at 4,137,500 *l.* against 3,497,100 *l.* in 1883-84, the expenditure of the Guaranteed and Southern Mahratta Railways being 2,454,000 *l.* against 1,860,500 *l.*; the total estimated expenditure of 1884-85 being 6,591,900 *l.* against 5,357,600 *l.*, in the Revised Estimates of 1883-84. The expenditure of private companies is given so far as it is known; but the figures for the companies marginally noted cannot be given, though it would certainly be but a fraction of the totals quoted above.

Bengal and North-Western Railway.
Tarakesar Railway.
Assam Trading Railway.
Darjeeling-Himalayan.
Rohilkhand-Kumaon.
Burdwan-Kutwa.

		Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
(1.) Directly expended by Government.		*Rs.*	*Rs.*
On Railways classed as Productive		3,06,98,000	2,15,19,000
On Railways not classed as Productive		—*46,16,000	†3,20,000
On Protective Railways		62,59,000	1,13,86,000
On East Indian Railway (excluding Converted Annuities)		23,80,000	54,00,000
On Eastern Bengal Railway (excluding Debentures)		- - -	10,00,000
On Western Deccan Railway		2,50,000	17,50,000
	Rs.	3,49,71,000	4,13,75,000
(2.) Expenditure on the Responsibility of Government.			
Guaranteed Railways		1,09,34,000	1,44,56,000
Southern Mahratta Railway (Company's Estimates)		76,71,000	1,00,88,000
	Rs.	1,86,05,000	2,45,44,000
	Rs.	5,35,76,000	6,59,19,000
(3.) Expenditure by Private Companies.			
Bengal Central Railway.	Withdrawals in India	20,02,000	70,000
Bengal Central Railway.	Withdrawals in England converted at par	9,80,000	5,50,000
	Rs.	29,82,000	6,20,000

*Excluding expenditure on Surveys and Miscellaneous charges amounting to *Rs.* 8,70,100.
† Ditto - - ditto - - ditto - - ditto *Rs.* 13,47,000.

It may not be generally known that there was expended in 1883-84 on railways no less than 5,357,600 *l.* for the interest on which Government is liable, and that the amount to be similarly expended in 1884-85 is 6,591,900 *l.* A further sum of 680,000 *l.* might be allotted for expenditure on productive public works this year, without exceeding the limits placed on such expenditure by the Home Government, if funds were available. But funds, so far as can be judged

judged at present, cannot be made available without borrowing more than the usual Productive Public Works loan of 2,500,000 *l.*, a course which, for sufficient reasons, and in the present state of the money market, is not considered expedient. The grant of this additional sum of 680,000 *l.* must therefore await a more favourable moment.

Increase in imports and exports.

30. Closely connected with the expansion of the railways has been the increase of imports and exports. In Appendix IV. will be found tables showing the imports and exports of merchandise during the last ten years, as well as those of gold and silver, and a statement of the coinage of silver at the mints of Calcutta and Bombay from 1873-74 to 1882-83, and for ten months of 1883-84. These tables show that exports have risen from 60,937,513 *l.* in 1878-79 to 83,485,122 *l.* in 1882-83, imports having risen from 37,800,594 *l.* in 1878-79 to 52,095,711 *l.* A remarkable feature in these statements is the large net import of gold from the 1st April 1879 up to the 31st January 1884, amounting to no less than 19,996,987 *l.*, the imports of the ten months of 1883-84 alone being little less than the total imports of the five years from 1873-74 to 1877-78.

Increase in imports of gold.

Wheat and oil-seeds.

In Tables II. and III., published in the "Gazette of India" of the 15th March, is shown the steady development in the shipments of wheat and oil-seeds. Of wheat, during the 10 months of the current year, 19,500,000 cwts. have been exported, and though, owing to large stocks and low prices in the English market, the trade is less active at present, the year will close with an export of no less than 1,000,000 tons. A table, similar to that given in para. 160 of the Financial Statement of 1883-84, is subjoined, presenting the comparative results of the import of wheat into Great Britain from India and other countries, during the years 1882 and 1883, showing again the increasing extent to which the English market is supplied by wheat imported from this country.

Tables of imports of wheat and wheat flour into England.

QUANTITY of WHEAT and WHEAT MEAL and FLOUR Imported into *England* from Foreign Countries in the Calendar Years 1882 and 1883.

	Wheat.		Wheat Meal and Flour.		Total.	
	Quantity.		Quantity.		Quantity.	
	1882.	1883.	1882.	1883.	1882.	1883.
	Cwt.	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*	*Cwt.*
Russia	9,571,021	13,293,358	- - -	- - -	9,571,021	13,293,358
Germany	3,083,921	2,871,095	1,990,403	1,928,769	5,074,324	4,799,864
France	7,379	9,498	220,269	163,898	227,648	173,396
Turkey	526,439	1,128,074	- - -	- - -	526,439	1,128,074
Roumania	194,591	403,937	- - -	- - -	194,591	403,937
Egypt	174,862	1,174,391	- - -	- - -	174,862	1,174,391
United States:						
On the Atlantic	20,347,230	14,259,195	7,777,262	11,270,918	42,836,885	37,336,750
On the Pacific	14,712,393	11,806,637				
Chili	1,656,361	2,310,126	- - -	- - -	1,656,361	2,310,126
British East Indies	8,477,479	11,243,497	- - -	- - -	8,477,479	11,243,497
Australasia	2,475,127	2,691,614	- - -	- - -	2,475,127	2,691,614
British North America	2,684,828	1,798,056	339,305	469,460	3,024,133	2,267,516
Other Countries	259,991	1,090,966	- - -	- - -	259,991	1,090,966
Other Countries	- - -	- - -	2,701,466	2,460,484	2,701,466	2,460,484
TOTAL	64,171,622	64,080,444	13,028,705	16,293,529	77,200,327	80,373,973

Post Office Savings Banks.

31. The success of the Post Office Savings Banks has been most satisfactory. On 31st December 1882 there were 2,928 Savings Banks Accounts opened with the various Post Offices by Europeans and Eurasians. On 31st January

1884, 13 months later, there were 7,407 such accounts open. On the same dates the number of accounts opened by Natives of India were 28,770 and 71,651 respectively. On the former date the balance at credit of depositors was 207,876 *l.*; on the latter date it was no less than 687,122 *l.* On 1st instant the balance was approximately 704,272 *l.* About five-sixths of the whole balance appertain to the accounts opened by Natives of India. The system of post office savings banks was extended to the Presidency towns on 1st May last, (to Madras on 1st April), but this extension has not been attended with the increase of deposits which was anticipated. This result is probably due to the fact that greater facilities for the investment of small sums in a profitable manner exist in Calcutta than in the interior of the country. The total number of accounts opened in Presidency towns is only 3,858, and the total deposits on 29th February only came to 29,257 *l.*

Extended to Presidency towns.

The proportion of European and Eurasian investors to Native investors in Presidency towns is double the proportion which prevails for the whole country.

Scheme of Life Insurance and purchase of Deferred Annuities for postal employés.

A scheme for life insurance and for the purchase of deferred annuities was introduced during 1883-84 for the benefit of postal employés only. It is too soon yet to form any opinion as to its prospects of success.

District and Presidency Savings Banks.

32. The number of depositors in District and Presidency savings banks on 31st March 1883 was 88,836, of whom 68,604 were Natives of India, and 20,232 were Europeans and Eurasians. The total balances of deposits on the same date came to 3,113,700 *l.*, and, as the aggregate balance was reduced between 31st March and 31st December 1883 by 44,700 *l.*, it would seem that these savings banks are being affected by the opening of the post office savings banks.

Stock Notes.

33. Up to 31st March 1883 the value of stock notes issued was 169,200 *l.* In nine months from that date, namely, to end of December 1883, notes to the value of only 21,200 *l.* were issued, so that the total amount that had been issued up to the beginning of the present calendar year was 190,400 *l.*

Analysis of Figures of Revised Estimate of Revenue and Expenditure for 1883-84.

Analysis of Figures of Revised Estimate of Revenue and Expenditure for 1883-84.

Receipts.

34. Passing from the above general considerations to particulars, it will be seen that the chief items of increase in revenue, as shown in the Revised Estimate, over the figures entered in the Budget, are the following, against each of which a brief explanation is given:—

Opium.

35. *Opium.*—£. 283,200. The increase is chiefly due to sales of Bengal opium having realised a higher price than the figure taken in the Estimates, namely, *Rs.* 1,250 as against *Rs.* 1,200 per chest; on the other hand, there may be a slight falling off in the revenue from Malwa opium, owing to exports being below the estimate.

Important financial results of Mr. H. Rivett-Carnac's experiments in the manufacture and preparation of Malwa Opium.

The Government is indebted to Mr. H. Rivett-Carnac, Opium Agent at Benares, for strengthening its opium revenue during the year 1883, and in a lesser degree, in the previous year, by the manufacture and preparation of Malwa opium into a form suited for local consumption. Mr. Carnac, by his successful experiments in this direction—experiments which deserve the cordial recognition of the Government of India—set free in 1882, 1,372, and in 1883, 3,000 chests of provision opium (or opium that is available for export), at a profit to Government in the former year of *Rs.* 1,94,845, and in the latter, of *Rs.* 7,56,347. Arrangements of a similar nature have been made during the ensuing year, which may be expected to yield a corresponding profit. It is calculated that, so long as the cost of the Malwa drug at 90° consistence, does not exceed *Rs.* 413 per maund, and the selling price of provision opium is not less than *Rs.* 1,202 for Patna, and *Rs.* 1,142 for Benares opium, the scheme for substituting Malwa for Bengal opium for manufacture into excise opium is, financially speaking, likely to prove successful. The Malwa opium was first tried in the North-Western Provinces and in the Central Provinces, in both of which it met with some opposition, but later reports are favourable, the North-Western Provinces Excise Commissioner reporting that "the taste of the people

"is no doubt becoming reconciled to the new drug." The Excise Commissioner, Central Provinces, writes—

> "I reported that complaints had been received from some districts in regard to the "quality of the new opium, and also in regard to the weight of the cakes. I then stated "that the complaints as to its quality appeared to be exaggerated, and it would seem "from further information since received from district officers that this was the case. The "new Malwa opium contains more oil than the Bengal opium formerly supplied. It also "differs from it in flavour, and, when the former was recently substituted for the latter "in the North-Western Provinces, complaints (I am informed by the Commissioner of "Excise) were loud, but the people there are becoming accustomed to the taste of the "new drug, and complaints have apparently ceased. Here, too, the probability is that "the people will soon become used to the flavour of the Malwa opium, and be satisfied "with it."

The experiment has been since extended to Assam and Burma, but the results have not yet been reported to the Government of India.

Salt. 36. *Salt.*—£. 100,200. The figures already given showing the increase in the consumption of salt will explain this item. Briefly, the consumption of salt continues in excess of the figure assumed in the Estimates, and there seems every probability that it will continue to do so. The increase of revenue, however, lags somewhat behind the increase of issues of salt from the depôts, as in some places, notably in Madras, a system is in force under which, by giving security, the payment of the duty can be postponed for six months after date of issue to the wholesale purchaser.

Excise. 37. *Excise.*—£. 151,500. The increase is due to a prosperous year, and is distributed throughout the various provinces; but the chief items of increase will be found under *Bengal*, the *North-Western Provinces*, and *Bombay*. The Excise administration in the latter province has been singularly successful.

Forest. 38. *Forest.*—£. 74,100. The increase occurs almost entirely in Burma and Bombay, and is the result of extended operations.

Law and Justice. 39. *Law and Justice.*—£. 56,000. The marked decrease which occurs under this head is due mainly to the introduction of the recent policy of the Government in discouraging the more remunerative kinds of jail manufacture, which were held to compete injuriously with private local enterprise. The loss is balanced, however, by a similar decrease in expenditure on account of purchase of raw material for manufacture.

Police. 40. *Police.*—£. 84,600. This increase is a mere matter of account. It occurs in the Punjab and Bombay, and is due to a change of system by which contributions towards municipal police, as well as the cost of that body, are shown under the receipt and charge head of *Police*.

Scientific and other Minor Departments. 41. *Scientific and other Minor Departments.*—£. 14,700. Unexpected sales of chinchona bark in Madras and in England account for nearly the whole of this increase.

Interest. 42. *Interest.*—£. 139,800. Arrears of interest on the loans to the Bombay Port Trust, previously taken in reduction of capital debt, but now transferred to interest, and interest on investments of cash balances of Famine Insurance money in England.

State Railways. 43. *State Railways.*—Gross earnings, 356,800 *l.* This increase is due to the improvement in goods traffic, and is found chiefly in the two Imperial Railways, the *Rajputana-Malwa*, 160,000 *l.*, and the *Indus Valley*, 182,500 *l.* The opening of the *Rewari-Ferozepore* line, and the recent reductions of rates on the *Rajputana-Malwa* line, have swelled the receipts of that line, while the great development of the export wheat trade from Kurrachee has led to the receipts as shown under the *Indus Valley*. The *East Indian Railway* gross receipts increase 375,000 *l.* This is mainly due to the export trade, and partly to some increase in 3rd class passenger traffic.

Guaranteed Railways.

44. *Guaranteed Railways.*—Net traffic receipts decrease, 174,000 *l.* The following is an analysis of the increases and decreases which make up the above total:—

	+	—
Eastern Bengal Railway - - - - -	- -	110,000
Madras Railway - - - - - - -	15,000	—
Bombay, Baroda, and Central India Railway	130,000	—
Great Indian Peninsula Railway - - - -	- -	25,000
Oudh and Rohilkhund Railway - - - -	71,000	—
Sind, Punjab, and Delhi Railway - - -	- -	255,000
TOTAL - - -	216,000	390,000
Decrease - - -	174,000	

Eastern Bengal and Sind, Punjab, and Delhi Railways.

45. The decrease in *Eastern Bengal Railway* is owing to a deficient jute crop. The reduction under *Sind, Punjab, and Delhi Railway* is a matter of account, the receipts of the Railway itself having been favourable. The deficit is due to the adjustment of the loss on the Company's flotilla, involving a debit of 325,000 *l.* against the Revenue Account of the line. But for this, the Revised Estimates would have shown an increase in the Budget of 70,000 *l.*

Expenditure.

46. Under *Expenditure* the main heads, with brief explanatory remarks are these—

Refunds and Drawbacks.

Refunds and Drawbacks.—Increase, 178,500 *l.*, due mainly to Madras and Bombay, being in the former, refunds of water-tax erroneously collected, and payments on account of losses sustained by contractors, amounting to 33,000 *l.*; in the latter, *Land Revenue* refunds due to remissions of collections made at enhanced rates, amounting to 120,000 *l.*; these collections were made in 1880-81 and 1881-82, and are those referred to in paragraph 147 of the Budget Statement for 1883-84. It was expected that they would have been cleared off in 1882-83, but they have fallen to the present year.

Opium.

47. *Opium.*—Decrease, 301,800 *l.*, owing to the reduced expenditure connected with the short crop of last year.

Marine.

48. *Marine.*—Increase, 131,300 *l.* The increase is due partly to the settlement of an outstanding account with Her Majesty's Government, amounting to 36,500 *l.*: partly to various smaller claims amounting to 83,000 *l.*, and partly to the purchase by the Indian Marine Department, at a cost of 50,000 *l.* (true sterling) of a new steam vessel, the "Golconda," for transport and other services in Indian waters.

Railways. Reduction of Debt.

49. *Famine Relief and Insurance.—Protective Works, Railways*, decrease, 386,600 *l.*; *Protective Works, Irrigation*, decrease, 52,300 *l.*; *Reduction of Debt*, increase, 441,400 *l.* The short outlay under the former head is due to the late date on which sanction was received to commence the construction of the Jhansi-Manakpore, Cuddapah-Nellore, and Bellary-Kistna Railways; the money will accordingly be transferred to *Reduction of Debt* in the accounts of 1883-84, the lapse being re-allotted in 1884-85 by a corresponding decrease under the head *Reduction of Debt.*

State Railways.

50. *State Railways, Working and Maintenance.*—Increase, 118,200 *l.*, due to renewals of vehicles, machinery, and permanent way.

East Indian Railway.

51. *East Indian Railway, Interest and Profits.*—Increase, 109,100 *l.*, due to similar causes. The increase under *Guaranteed Railways*, 58,200 *l.*, is due to the increased amount of surplus profits payable to the shareholders.

Interest on Productive Public Works Debt.

52. *Interest on Debt for Productive Public Works, Miscellaneous Public Improvements.*—Decrease, 21,600 *l.*; this reduction is the result of the interest charge on the Madras Harbour works having been expunged because the past capital

capital outlay on this harbour has been transferred to *Civil Buildings, Roads, and Services*, as explained hereafter in paras. 58 and 102; the increase under *Civil Buildings*, &c., is mainly caused by the outlay on the harbour works being debited to that head. The transfer of the Madras Harbour to a Port Trust is in course of negotiation.

Army. Causes of increase.

53. *Army.*—Increase, 1,012,400 *l.* The increase is due almost entirely to payment of 1,000,000 *l.* (true sterling) on account of arrear charges referred to in para. 12. There is also an increase on account of the new scale of pay for British troops serving in India, as explained in the remarks on the Estimates for 1884-85 (para. 103).

Military operations in Egypt.

54. *Military Operations in Egypt.*—Increase, 50,200 *l.* Some final debits to this account have fallen into 1883-84.

Exchange.

55. *Exchange on Transactions with London.*—Increase, 312,000 *l.* The whole increase is practically due to the remittance of 1,500,000 *l.* in excess of the amount taken in the Budget. It was expected that the bills of the Secretary of State would be drawn at an average rate of 1 *s.* 7½ *d.* per rupee. The average rate actually obtained has exceeded the rate taken in the Estimates by a mere fraction.

State Railways Capital Account.

56. *State Railways Capital Account, Non-productive.*—Decrease, 885,000 *l.* The diminution is due to the transfer to *Productive Public Works* of the outlay on certain Provincial Railways, as explained in next paragraph.

Adjustments of Account between Capital and Revenue Expenditure during 1883-84, and the financial result.

57. Several important adjustments of a complicated nature connected with the transactions of past years have been carried out in the Revised Estimates of 1883-84. These adjustments have, as far as practicable, been so regulated as to reduce to a minimum the effect on the net financial results of the year; and practically their influence on the surplus of the year has been limited to reducing it by 5,796 *l.* The amount of disturbance in the accounts is insignificant in comparison with the magnitude of the adjustments.

58. In the first place the Secretary of State decided that the capital expenditure on the Parbati-Dinajpore, Diamond Harbour, Cawnpur-Farukhabad, and Kashgunge-Soron Railways, as well as that on the Jumna Bridge, which had been and was being incurred from Provincial balances and charged to the ordinary account, should be transferred to the Capital Account of Productive Public Works. The effect of the adjustments rendered necessary by this order, if taken by themselves, would have been to increase the imperial surplus in 1883-84 by a sum of 852,274 *l.*, although the increase properly belonged to past years. In the second place it was decided to write off as ordinary expenditure the outlay on the Madras Harbour Works to the end of 1882-83 (533,070 *l.*), which had been charged to the Capital Account of Productive Public Works; and also to write off against Revenue, by a credit to capital, the sum of 325,000 *l.*, being the loss in past years on the Flotilla of the Sind, Punjab, and Delhi Railway. The total to be written off in the ordinary expenditure account, therefore, came to 858,070 *l.* By carrying out these adjustments in one year, the *net* financial result of the year (1883-84) will be disturbed only to the amount of 5,796 *l.*, by the inclusion in it of transactions which, properly speaking, belong to previous years.

The alterations in the Revised Estimates of 1883-84 due to these adjustments will be found under the following heads in Abstracts A. and B.:—

REVENUE FROM PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT)—

XXVI.—Guaranteed Railways (net traffic receipts).

EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE—

41. State Railways (Capital Account).

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT)—

51. State Railways.
53. Miscellaneous Improvements.

Budget Estimates, 1884-85.

Budget Estimates, 1884-85.

Estimated Revenue and Expenditure.

59. The Budget Estimates for 1884-85 are as follows:—

	£.
Receipt. Revenue - - - - - - - - - -	70,560,100
Expenditure chargeable thereon - - - -	70,241,100
Surplus - - - £.	319,300

Opium.

60. Under the head *Opium* the estimate of receipts for the ensuing year is as low as 8,594,200 *l.*, being a decrease of no less than 889,000 *l.* on the Revised Estimates of 1883-84. The net receipts of *Opium*, after deducting the cost of production, are etimated at 6,241,300 *l.* against 7,619,700 *l.* in the Revised Estimates of the preceding year. It has already been explained in the previous part of this Statement (para. 2), that the failure of the opium crop in 1883 has made it necessary to reduce the number of chests of Bengal opium to be sold during the calendar year 1884. When the Budget Statement of 1883-84 was issued, it was estimated that the crop then being gathered would not give more than 47,000 chests of provision opium; it actually gave 38,214 chests only. At the same time the reserve was estimated to stand at 13,859 chests on 31st December 1883, but the actual reserve on that date was only 11,632 chests. Notwithstanding the very large reduction in sales during the calendar year 1884, the reserve on 31st December 1884 is estimated to stand at 2,296 chests only. The present crop promises to be a good one, the latest estimates placing the probable number of chests of provision opium at about 52,000. The number of chests of provision opium sold during 1883-84, namely, 54,400, was 2,000 less than in the previous year. It has already been announced that 3,800 chests of Bengal opium will be sold every month from April to December inclusive, during the present calendar year. The number of chests to be sold in the calendar year 1885 will be announced hereafter, in accordance with the procedure laid down in Notification No. 1,418, dated 16th March 1883, published at page 159 of the "Gazette of India" of 17th March 1883, Part I. The number to be sold in the year 1885 will not in any case exceed 50,000, and will probably be somewhat less; any excess of production over sales will be used to strengthen the reserve.

Number of chests to be sold from April to December 1884.

Estimated price during 1884-85.

61. The average price of Bengal opium has been taken in the Budget Estimate at *Rs.* 1,250 per chest, which, in view of the price obtained at sales during the past year, and the reduced quantity which is to be put on the market during the year 1884-85, may be looked on as moderate. The expenditure under the head of opium is considerably in excess of the previous year, owing to the promise of a better crop. The figure taken is 2,352,900 *l.* as against 1,863,500 *l.* in the Revised Estimate of 1883-84, and is not only considerably larger than the 1883-84 figure of the Revised Estimates, but in excess of the actuals of many previous years. The intended purchase by Government of 4,000 maunds of Malwa opium, in continuation of the experiment spoken of in para. 35, adds about 120,000 *l.* to the Estimates; but this expenditure will be largely covered by the increased export of Bengal opium, set free by Mr. Carnac's Malwa operations.

Disturbance of opium estimates by passing events in China.

62. The opium estimate, though carefully framed, may possibly be to some extent disturbed by aggravation of the disputes at present existing between the French and Chinese Governments; but affairs have not reached a point which would justify us in moulding our estimates with immediate reference to the probabilities of graver complications.

Salt, Stamps, and Forest.

63. Under *Salt*, *Stamps*, and *Forest*, credit has been taken for a small progressive revenue.

Post Office.

64. The increase under *Post Office* (47,300 *l.*) occurs under *postage stamps*, *postage collected in cash*, and *Money Order fees*.

65. Under

65. Under *Telegraphs* there is an increase of 48,400 *l.*, being the net result of improvement under *Indian Telegraphs* of 69,100 *l.*, and of falling-off under *Indo-European Telegraphs* of 20,700 *l.* The increase under *Indian Telegraphs* is due, first, to the estimated development in message revenue; secondly, to the anticipated recovery of arrears due by the South Indian Railway; thirdly, to receipts from other railways and guarantors for extension. Under *Indo-European* Telegraphs the decrease is chiefly due to the following causes:—*firstly*, the liquidation of the Persian Debt in 1883-84; *secondly*, payments towards instead of receipts from the common purse, because of the Indo-European route carrying much more than its standard share of the aggregate traffic; *thirdly*, to the Revised Estimates for 1883-84 containing an unusually high balance of arrears for 1882-83. Telegraphs.

66. The estimate taken under *Mint* represents a normal revenue. The Revised Estimates of 1883-84 were reduced because the silver imports during that year, owing to large drawings by the Secretary of State, fell below the expectations, but receipts under this head depend upon so many causes which it is impossible accurately to forecast at the commencement of the year, that a comparative estimate between any two years supplies a test of but little value. Mint.

67. Under *Interest* there is a decrease of 137,700 *l.*, as compared with the Revised Estimates of 1883-84; this is due to the special receipts on this account in 1883-84, noticed in para. 42. Interest.

68. Under *State Railways* (*Productive*) there is an increase of 629,600 *l.* on the Revised Estimates of the preceding year. Of this sum 430,000 *l.* is taken on the Eastern Bengal Railway, which will become a State line by purchase in the course of the year. The balance, 199,600 *l.*, is the net result of improvements under the several railways, with the following exceptions: Wurda Coal State Railway, difference *nil*; Nalhati Railway, decrease 400 *l.*; the Indus Valley Railway decrease 40,000 *l.*; total 40,400 *l.* The figures under the Wurda and Nalhati lines call for no special notice. As regards the Indus Valley Railway, it is considered unsafe to base estimates on the large increase in 1883-84, which was due to a sudden and unexpected export trade in wheat having sprung up from Kurrachee. It is difficult to say at present how far a continuance of this trade may be counted on, and therefore it has been considered safer to take a reduced figure for the ensuing year. The increase under the main lines may be ascribed generally to the extension of lines and the expansion of traffic. Under *East Indian Railway* it has been thought prudent to budget for a decrease, as compared with the Revised Estimates of 1883-84, of 180,000 *l.*; the reason being the indifferent prospects of the year's harvests in parts of India, and the slackening in the export trade owing to low prices in Europe, and large stocks there and elsewhere. Under *Guaranteed Railways net traffic receipts* there is an increase of 248,000 *l.* This is chiefly due to the heavy debit of 325,000 *l.* in 1883-84 on account of the loss on the Indus flotilla. State Railway.

69. There is an increase under *State Railways not classed as productive* of 21,200 *l.* This increase is the *net* result of transferring the Sonarpore-Diamond Harbour Railway and the Cawnpore-Farrukhabad Extension to the productive section, combined with an estimated increase of 24,000 *l.* on the Rewari-Ferozepore Railway, and a few other changes of minor importance. State Railways not classed as productive.

70. There is an increase under *Civil Buildings, Roads, and Services* of 73,900 *l.*, chiefly due to an expected payment of 40,000 *l.* for the East Indian Railway Office; 10,000 *l.* from the outturn of the Barrakar Iron Works; 5,000 *l.* from the Akra Brick Manufactory; 10,000 *l.* from the outturn of the Madras Workshop; and sundry minor items.

71. Turning from revenue to expenditure, the following items demand some explanation:— Expenditure.

Interest on ordinary debt, excluding the charge on account of Productive Public Works Debt (3,686,800 *l.*), being a decrease on the Revised Estimates of 120,800 *l.* Interest on ordinary debt.

The reduction may be said, speaking generally, to be due to the fact that the sums spent on Productive Public Works exceed the net amount borrowed, and that consequently the interest added yearly to the charge under this head

on account of money borrowed, is less than the total amount transferred on account of interest to the Productive Public Works head.

Interest on other obligations.

72. *Interest on other Obligations*, increase, 33,300 *l.* The increase is chiefly on account of increased balance of Post Office Savings Banks.

Refunds and Drawbacks.

73. *Refunds and Drawbacks* (220,400 *l.*). being a decrease of 154,000 *l.* as compared with the Revised Estimates of 1883–84. The decrease is chiefly due to the refunds of 1883-84 being in excess of the normal amount, as explained in para. 46.

Land Revenue.

74. *Land Revenue* (3,340,700 *l.*), increase (98,200 *l.*), due to the strengthening of Tahsili and Patwari Establishments, management charges of new estates, extended settlement and survey operations (chiefly in Burma), and transfer from the head "Registration" of Revenue record room charges.

75. With regard to the cost of settlement and survey operations, it may be as well to state briefly here the results of important correspondence which has taken place during the last year between the Government of India and Her Majesty's Secretary of State. It is known that for some time the attention of the Government of India has been seriously drawn to the economic effect of excessive enhancements of land revenue in various parts of India, and recently the Revenue and Agricultural Department have been considering the best method of placing some efficient check on this great evil. At the same time some of the earlier settlements effected in Northern India have fallen in, others will shortly be lapsing, and the principle on which re-settlement in these and other cases is now to be made has come under the consideration of the Government of India and the Local Governments. As for some years it must be expected that settlements in the various provinces will continue to fall in, and as the operations connected with the revision of settlement, if the system hitherto observed were maintained in its integrity, would lead to the expenditure of a more considerable sum than is now to be expected, and as the prospects of any very considerable increase from the land revenue must always be a matter of interest to those who watch the Indian finances, I give briefly the outline of the arrangements that have been arrived at, of which the effect will be to limit within narrower bounds than has hitherto been the case, the increased assets accruing to Government at periods of re-settlement; and, on the other hand, very considerably to decrease the expenses attendant on survey and settlement. Experience, I hope, may show that we can at a later time go still further in the direction in which the Revenue and Agricultural Department have so far advanced, and that the moderate measures proposed by the Government of India, and sanctioned by the Secretary of State, will lead gradually to further developments in the same direction, and thus guarantee to the people immunity on the one hand from the vexations and cost of recurring surveys and settlements, and, on the other hand, from the anxieties, uncertainty, and loss attendant on periodical enhancements of the amount which, under the head of *Land Revenue*, they are called upon to pay to the Government.

Important effect on survey and settlement estimate of present policy regarding revision of settlements.

Principles adopted for future application.

The substance of the arrangement decided on is briefly, that when once (as in a very large number of districts is already the case) the land revenue of a district has been equitably assessed on the basis of a careful survey, finality, in some sort, should be given to the assessment. The manner in which this may best be effected in each province, without undue sacrifice of public interests, is still under consideration, but the principles which at present have been accepted by the Indian and Home Governments may be summarily mentioned. They are: *first*, that all improvements made by landlords or tenants shall be exempted from assessment; *secondly*, that no re-classification or re-valuation of the soil shall be allowed in any case in which the soil has once been properly classed and valued; *thirdly*, that the existing assessment shall be taken as the basis of revision, and shall be liable to alteration only on two or three carefully-defined grounds. These grounds the Government of India is disposed to restrict to increase of cultivation, increase of produce due to improvements executed by the State, and rise of prices. Whether, in view of the varying conditions of the several provinces, these grounds are in each case the best that can be devised, is a question still under examination here, and on which no opinion need at present be expressed. But, whatever may be the outcome of discussion on this point, there can be littledoubt that a degree ofpermanency will be given to the current

current land assessment in the more populous and advanced parts of the country which it has hitherto lacked. The policy, subject to reserve at present upon one point, has been already accepted by the Government of Bombay; it has been fully accepted by Madras; and other Governments will doubtless fall into the arrangement, so soon as its details, at present under examination with them, have been agreed upon and arranged. Re-settlement, finally, will be made on the basis of existing records where, as will be very generally the case under present practice, these have been accurately and carefully kept up; and it will be only in the case of the village survey of the last settlement being so inaccurate as to be useless, or of the records having fallen into great disorder, that re-survey, partial or entire, will be resorted to.

76. *Opium.*—The reason of the increase (489,400 *l.*) over the Revised Estimates of 1883-84 has already been explained in para. 61. Opium.

77. *Salt.*—Increase, 42,800 *l.* The increase is due to increased provision for preventive establishments in Madras and Bombay, and to arrangements in connection with the Goa Treaty. Salt.

78. *Forest.*—Increase, 42,200 *l.*; due to increased operations, and covered by corresponding increase of revenue. Forest.

79. *Post Office.*—Increase, 21,600 *l.* This is less than the normal increase of this rapidly growing Department, and is less than half the estimated increase in revenue. The increase would have been much larger, but for a reduction of the subsidy paid to the British Indian Steam Navigation Company. Post Office.

80, *Telegraphs.*—Increase, 110,400 *l.* This net result is brought about as follows:— Telegraphs.

	£.	£.
Indian Telegraph—		
Imperial—	+	—
In India (*a*)	+92,400	
In England (*b*)	+14,500	
	+106,900	
Provincial—		
In India		—5,100
	101,800	
Indo-European Telegraph—		
In India	+2,200	
In England	+6,400	
	+8,600	
Red Sea and Indian Telegraph Company	Nil	
Net	+110,400	

The increase (*a*) is due to additional provision for lines and establishment, chiefly required in connection with Railway extensions, and the payment of 10,000 *l.* to the Postal Department for taking up telegraph duties under recent arrangements.

The increase (*b*) is due to short outlay in England for stores in 1883-84. The remaining items do not call for remark.

81. *Law and Justice.*—Increase, 117,400 *l.* The apparent increase under this head is, for the most part, the result of the falling off in the Revised Estimates, and is distributed over all Provinces. Law and Justice.

Marine.

82. *Marine.*—Decrease, 129,100 *l.* The Revised Estimates show an increase from special causes of 131,300 *l.* *See* para. 48.

Education.

83. *Education.*—Increase, 54,700. Increased expenditure under this head is to be expected, and is not unsatisfactory in itself.

Political.

84. *Political.*—Increase, 39,800 *l.* Nearly the whole of this increase occurs under the head of "Subsidy to the Ameer of Cabul," the Revised Estimates for 1883-84 containing provision for only a portion of the year, whereas the Budget of 1884-85 provides for a whole year's expenditure.

Scientific and other Minor Departments.

85. Under *Scientific and other Minor Departments* there is a decrease of 11,900 *l.* The decrease is due to reduction of expenditure, amounting to 12,300 *l.*, in Burma.

Stationery and Printing.

86. *Stationery and Printing.*—The increase under this head, 35,200 *l.*, occurs mainly in England, and arises from the increasing business connected with Railways, Post Office Savings Banks, and Money Orders, and general administrative needs.

Protective Works, Railways.

87. *Protective Works, Railways.*—Increase, 512,700 *l.* The increase is due partly to a special addition of 250,000 *l.* made to the usual famine grant by the Lieutenant Governor of the North-Western Provinces for 1884-85 for expenditure on the Jhansi-Manikpur line, which is being constructed from Protective Funds, and partly to short expenditure in 1883-84.

Protective Works, Irrigation.

88. *Protective Works, Irrigation.*—Increase, 19,100 *l.* The increase is due to the fact that the estimate must be so framed as to make the average yearly expenditure from 1881-82 exactly 250,000 *l.*

State Railways; working expenses.

89. *State Railways* (*Productive*); *Working Expenses.*—Increase 341,700 *l.* Of this increase, 200,000 *l.* is due to the Eastern Bengal Railway becoming a State Railway by purchase in 1884-85. The rest of the increase represents augmented provision called for (1) to cope with the expected expansion of traffic; (2) to meet additional outlay that will result from railway extensions during the year; 3 to cover expenditure in renewing lines, machinery, and rolling-stock. In the case of the Sindia and Ghazipur-Dildarnagar Railways, some of the increase is due to the new working agreement with the East Indian Railway bringing on 12 months' adjustments in 1884-85 against nine months in 1883-84.

Guaranteed Railways.

90. *Guaranteed Railways.*—Decrease, 111,500 *l.* This is due to reduced payments on account of surplus profits to the Eastern Bengal Railway Company and Great Indian Peninsula Railway Company, coupled with an increased payment to the Bombay, Baroda, and Central India Railway Company, and to increased charges for land and supervision.

Irrigation and Navigation.

91. *Irrigation and Navigation* (*Productive*).—Increase, 43,100 *l.* The increase is chiefly due to provision made for the first time for the cost of working the Sirhind Canal, and to general extension of operations in North-Western Provinces and Oudh.

Interest on Debt.

92. *Interest on Debt* (*Productive*).—The total increase, 200,600 *l.*, is made up as follows:—

State Railways.

State Railways, 138,200 *l.*, due to interest being charged on the full amount of capital laid out in 1883-84 and on half the amount to be laid out in 1884-85, *i.e.*, on increased capital outlay; also to the purchase by the State of the Eastern Bengal Railway.

East Indian Railway.

East Indian Railway, 28,300 *l.*, due to further capital outlay, and to the purchase of a portion of the annuity during 1883-84 by the issue of India $3\frac{1}{2}$ per cent. stock, the full interest of which is paid during 1884-85.

Irrigation and Navigation.

93. *Irrigation and Navigation.*—Increase, 34,100 *l.*, due to additional capital expenditure.

Annuities, Guaranteed Railways: Purchase.

94. *Annuities in Purchase of Guaranteed Railways* (*including Sinking Funds*).—Increase, 51,800 *l.*; chiefly due to provision being made in the Home estimates for a half-year's annuity payable to the shareholders of the Eastern Bengal Railway, which line Government acquires by purchase, in 1884-85.

95. *Guaranteed*

95. *Guaranteed Railways.*—Decrease, 49,600 *l.*; due to the purchase of the Eastern Bengal Railway by Government. Guaranteed Railways.

96. *State Railways (Capital Account).*—Increase, 541,300 *l.*; due to the adjustment under this head in Revised Estimate of 1883-84 referred to in paragraph 58. State Railways (Capital Account).

97. *Subsidised Railways.*—Decrease, 11,900 *l.* Subsidised Railways.

The decrease occurs under (1) Bengal Central Railway, due to the expected completion of the line in June next, and the consequent stoppage of payment of advance interest under the contract with the company; (2) Nilgiri Railway, the company not having been floated; and (3) Bengal and North-Western Railway, a smaller sum being necessary this year for purchase of land.

98. *Southern Mahratta Railway.*—Increase, 3,500 *l.* Southern Mahratta Railway.

Increase in paid-up capital necessitates increased provision on account of interest.

99. *Frontier Railways.*—Decrease, 50,500 *l.* Frontier Railways.

Orders have recently been issued directing the transfer of all the Frontier Railway store balances on 1st April 1884 to Productive Public Works, under 50, State Railways. The diminution in the provision for 1884-85 is due to the above adjustment having been carried out.

100. *Irrigation and Navigation.*—Decrease, 44,600 *l.* Irrigation and Navigation.

The decrease is thus distributed:—

	£.
Imperial increase - - - - - - - - -	22,100
Provincial decrease - - - - - - - -	66,000
Local „ - - - - - - - - -	700
Net - - - £.	44,600

The increase under Imperial is chiefly due to an arrangement having been made with the Madras Government for a yearly increasing grant for that Province.

The decrease under Provincial is made up of an increase of 100 *l.* in the Punjab and the following decreases:—

	£.
Burma - - - - - - - - - -	30,200
Bengal - - - - - - - - - -	33,300
North-Western Provinces and Oudh - - - -	1,500
Madras - - - - - - - - - -	1,100
£.	66,100

The decrease in Burma is due to the reduction of the provincial balances, in consequence of which expenditure has been restricted. The decrease in Bengal is due to less provision having been made for expenditure on irrigation and navigation works for which neither capital nor revenue accounts are kept. The decrease in Madras is due to less provision having been made for expenditure on the Madras water supply and irrigation extension system.

101. *Military Works.*—Decrease, 113,500 *l.* Military Works.

 The

The Revised Estimate for 1883-84 is set down at 1,036,500 *l.*, as follows:—

	£.
Fixed grant for military works - - - - - -	1,000,000
Add lapse of 1882-83 - - - - - - - -	36,500
£.	1,036,500

The Budget Estimate for 1884-85 has been arrived at as follows:—

	£.
Fixed grant for military works - - - - - -	1,000,000
Deduct amount recovered for expenditure under *Civil Buildings, Roads, and Services* - - - - - -	77,000
Budget provision for 1884-85 - - - £.	923,000

The decrease in 1884-85 is principally due to the adjustment of the cost of the Army Head Quarter Offices at Simla, which was originally paid for from the grant for civil buildings, roads, and services; this grant has now been recouped by deduction from the fixed grant for military works.

Civil Buildings, Roads, and Services.

102. *Civil Buildings, Roads, and Services.*—The decrease, 1,082,500 *l.*, occurs under the following heads:—

	£.
(*a*) Imperial - - - - - - - - - - - -	679,400
(*b*) Provincial - - - - - - - - - - - -	351,800
(*c*) Local - - - - - - - - - - - -	51,300

The decrease (*a*) under "Imperial" arises from the fact that the capital expenditure on the Madras Harbour to the end of 1882-83 was transferred in the Revised Estimate of 1883-84 from productive public works (capital account) to civil buildings, roads, and services, thus increasing temporarily the expenditure under the latter head in 1883-84. The net decrease would have been larger, but for provision, in excess of the normal grant, for civil buildings, having been made for outlay on the Government Offices at Simla (56,400 *l.*), and the Harnai-road (85,000 *l.*), by transfer from the grant for frontier railways.

The chief decreases (*b*) under "Provincial" are in Bengal and Burma, where grants have been allotted on a reduced scale, as excess provincial balances are being exhausted, and it is necessary to work up to the minimum balances fixed by the Secretary of State.

The net decrease (*c*) under "Local" is consequent on Burma, the North-Western Provinces, and Bombay having provided for large reductions of expenditure during 1884-85, while Bengal, the Punjab, and Madras have provided for an increased expenditure.

Army.

103. *Army.*—(16,098,600 *l.*) Decrease, 1,028,000 *l.* The apparent large decrease in the cost of the Army is due to the fact that 1,000,000 *l.* (true sterling) will be paid in 1883-84 on account of arrears of non-effective charges of British troops. In communication with the Secretary of State, it has been decided that the pay and allowances of the English soldiers serving in India shall in future and from the 1st January 1884, when expressed in sterling, be converted at the rate of exchange fixed annually by Her Majesty's Government for the payment of the troops in the colonies, the same rate being adopted for home remittances of pay, savings bank balances, and other items. All items of pay fixed in sterling will be paid in India at the above exchange; all local allowances will be fixed and paid in rupees. Any money remitted to or from India by or for the soldiers, will be dealt with in the same way, but with effect from the 1st April 1884 only. The result of this arrangement is to increase the military charges

charges of 1884-85 by about 184,300 *l.* The increase caused by this change will depend on the variation in the rate of exchange, but at the exchange of 1 *s.* 8 *d.*, the present rate, the soldier's pay is increased 12½ per cent. There are no changes of importance in the organisation of the Army which materially affect the Estimates of the year 1884-85.

104.—*Exchange.*—Decrease, 321,900 *l.* The Revised Estimates provide for 17,800,000 *l.* (true sterling) being drawn by the Secretary of State in 1883-84, and the Budget Estimates for 16,500,000 *l.* (true sterling) being drawn in 1884-85. Exchange.

There are also the following minor items of gain and loss :—

	Better.	Worse.
	£.	£.
Public Works, Military and Civil - - (gain)	22,400	—
Guaranteed Railways Capital Account - („)	4,100	—
„ Revenue Stores - - - („)	- -	4,800
Southern Mahratta Railway - - - (loss)	- -	22,000
East Indian Railway - - - - (gain)	49,900	—
Overland Money Orders - - - - („)	2,500	—
TOTAL - - - £.	78,900	26,800

The average rate of exchange for the home remittances has been taken for 1884-85 at 1 *s.* 7⅛ *d.* per rupee. Rate of exchange fixed for 1884-85.

105. *State Railways (Capital Account, Productive).*—Increase, 205,800 *l.*; made up of an increase under the Eastern Bengal of 1,123,700 *l.* and a decrease under other State railways of 917,900 *l.* The grant for the year 1883-84 for State railways was augmented considerably by the inclusion in it of the unexpended portion of the grant for the previous year, amounting to 622,148 *l.* This made the amount available for outlay in 1883-84, 2,422,148 *l.* State Railways.

The Revised Estimate for 1883-84 has been further augmented by the transfer to this head of the outlay to end of 1883-84 on the railways, &c., noted on the margin, in accordance with the orders of the Secretary of State. The sum thus transferred amounts to 852,274 *l.* The diminution in 1884-85 is therefore due to the absence of the special items noted above from the grant for that year. The normal grant under this head is 1,800,000 *l.* The grant of 2,151,900 *l.* for 1884-85 is composed of the following items :—

Muttra-Achneyra :
Farrukhabad - Hathras Section, Jumna Bridge.
Northern Bengal State Railway :
Branch from Parbatipore to Dinajepore.
Calcutta South Eastern Railway :
Branch from Sonarpore to Diamond Harbour.

	£.
Railway portion of the annual fixed grant of 2¼ millions -	1,800,000
Estimated saving on the Grant for 1883-84 - - -	204,600
Contribution by the Government of the North Western Provinces and Oudh, from surplus Provincial balances, to cover the probable outlay on railways in those Provinces, classed as Productive Public Works - -	132,300
Transfer from Irrigation portion of Grant - - -	15,000
TOTAL - - - £.	2,151,900

Eastern Bengal Railway.

106. *Eastern Bengal Railway.*—Increase, 1,123,700 *l.* This line will be handed over to Government on 1st July next, and thenceforward it will be a State property. The provision is thus distributed :—

	£.
India - - - - - - - - - - -	100,000
England - - - - - - - - - - -	1,023,700
TOTAL - - - £.	1,123,700

The provision in India is intended to cover the actual charges of the line during the year, including the expenditure on certain works that need to be completed by the date of the opening of the Hooghly Bridge. In England provision has been made for the payment of 150,000 *l.* in discharge of debentures of the Eastern Bengal Railway, which fall due on the 19th May 1884, and also for the payment of 873,700 *l.* for debentures and debenture-stock which must be taken over as a State liability.

Miscellaneous Public Improvements.

107. *Miscellaneous Public Improvements.*—Increase, 533,100 *l.* This represents the amount to the end of 1882-83 which has been transferred to the Grant under *Civil Buildings, Roads, and Services*, in the Revised Estimate for 1883-84, on account of the Capital outlay on Madras Harbour Works, and for which no provision exists in 1884-85. In 1883-84 the whole expenditure on Madras Harbour Works to date under this head was transferred from Productive Public Works to "*Civil Buildings, Roads, and Services*;" the revised expenditure figure was therefore *minus* 533,100 *l.*, and no expenditure is shown in the Budget for 1884-85. Comparison between 1883-84 and 1884-85 is therefore set down at *plus* 533,100 *l.*

CAUTION NECESSARY IN EXAMINING APPARENT INCREASE OF EXPENDITURE IN THE ANNUAL ACCOUNTS.

CAUTION NECESSARY IN EXAMINING APPARENT INCREASE OF EXPENDITURE IN THE ANNUAL ACCOUNTS.

Provincial Deficit. Caution in comparison of receipts and expenditure.

108. It will be seen on examination of the figures in "Abstract B., Details of Expenditure," that what is known as "Provincial Deficit," in other words, the amount by which the Provincial Governments expect to draw upon their balances to meet their expenditure of the year 1884-85, is considerably less than in the Revised Estimates of 1883-84. In connection with this point it may be desirable to add a few words in regard to comments which were made during the course of last year, on the increasing expenditure of the Indian Government. The provincial system has been, comparatively speaking, for so short a time at work, that even yet it is little understood that State expenditure in India is of three kinds, Imperial, Provincial, and Local, and that, while the former may be stationary or otherwise, the latter advance or decrease quite irrespectively of Imperial expenditure. It is well known that in 1878-79, during the Afghan War, the Government of India, owing to pressure of ways and means, was compelled not only to impose a check on provincial and local expenditure, but to appropriate for the time a considerable amount of the provincial balances lying at the credit of the several Local Governments. With a return of peace and prosperity the Government of India found itself in a position to refund the amount (670,000 *l.*) thus temporarily withdrawn; and the Provincial Governments have, during the last three years, spent on various objects connected with their administrations, the large balances which accumulated during the period of enforced saving, as well as the amount (670,000 *l.*) refunded to them. This expenditure would have been spread over a longer period had the necessary funds been at their disposal in previous years, so that the Provincial expenditure of 1882-83 and 1883-84 was in its nature altogether abnormal.

Indian expenditure of three kinds, Imperial, Provincial, and Local.

Special reasons for large Provincial expenditure.

Expenditure during the last three years.

109. In future it may be expected that Provincial and Local expenditure will present fluctuations of much less magnitude. In order, however, to guard against results of possible neglect, or of too sanguine expectations, it has been decided to fix a minimum balance for each Provincial Government or Administration.

Administration. It will not be possible that in each case (as, notably, in the case of Burma), the Government or Administration should at once be able to attain the minimum figure so fixed; but where, without undue sacrifice, it cannot at once be attained, care will be taken that it shall be reached within the briefest possible period. The following table shows the minimum balance fixed for each Government and Administration, and opposite to each the estimated opening and closing balances of the year 1884-85:—

Minimum Provincial balance fixed for future years.

Local Government or Administration.	Minimum Balance.	Opening Balance, 1884-85.	Closing Balance, 1884-85.
	£.	£.	£.
Madras	200,000	204,000	191,200
Bombay	200,000	300,000	324,100
Bengal	200,000	15,300	164,800
North-Western Provinces and Oudh	200,000	555,000	159,600
Punjab	100,000	163,700	110,500
Central Provinces	80,000	256,400	251,600
British Burma	60,000	25,300	3,200
Assam	50,000	78,100	22,300
Total £.	1,090,000	1,597,800	1,227,300

The aggregate Provincial balance at end of 1884-85 is estimated to be in excess of the total of the minimum balances as lately fixed, but in some Provinces the balances will be below the minimum. The orders regarding minimum balances were not anticipated by Local Governments, and, as above explained, it has been considered better to allow their balances to fall temporarily below the minimum than to force them to alter arrangements already made.

Remarks on the caution necessary in comparison of expenditure in successive years.

110. But, apart from the more limited question of Provincial expenditure, it is necessary once more to point out that nothing is more misleading than to judge of increased expenditure without taking into consideration the corresponding increase in revenue. Broadly speaking, a glance at Abstracts A. and B. will show that the receipts and expenditure of the Government, apart from Public Works, fall under three heads. The first of these are the heads which figure in Abstract A. under *Principal heads of revenue*, and in Abstract B. under *Direct demands on the revenue*. Expenditure and Revenue under these heads go together; in other words, although there may be increased expenditure, it will be found, after all disturbing elements are eliminated, that it is more than met by increased revenue. The second head is that of *Post Office, Telegraph, and Mint*. Here, while there will always be considerable receipts of revenue, from the nature of the Departments concerned the expenditure may be necessarily in excess of the receipts. The Post Office, for public convenience, is called upon to administer various branches, but indirectly connected with its proper business, which are not directly remunerative, and some of its receipts are credited to heads other than Post Office. Under *Telegraph*, all capital charges are debited to current revenue, and the growth of the railway system compels an increase of expenditure on the extension of telegraphs which, for some time, cannot be recouped. It is under the groups, *Salaries and Expenses of Civil Departments*, *Miscellaneous Civil Charges*, and *Army Services*, as well as under the heads of *Military Works* and *Civil Buildings, Roads, and Services*, that will be found those branches of the administration which yield either no direct revenue at all, or a revenue incommensurate with the charges connected with them. Increased expenditure, therefore, under these heads, is, to speak in general terms, dead-weight; and, so far as it is shown that the expenditure under this section is progressive, the attention of the Government may fairly be called to the unproductive nature of these increasing charges.

 111. Before

111. Before entering upon any comparisons of Indian expenditure, two other points which are usually lost sight of should be carefully borne in mind. First, that the expenditure of prosperous years should not be compared, as a test case, with that of famine years, or other periods of depression, when the general administration has necessarily to suffer and be starved. The other is, that estimates of one year should be compared with estimates of another, and not, as is frequently done, estimates of revenue with actuals of revenue, and estimates of expenditure with actual expenditure. In point of fact, the actuals of receipts will generally be found to be higher than the estimates of receipts, so that, under this head, to compare the actuals of a preceding year with the estimates of the current year will inevitably bring apparent discredit on the progress of the revenue. Similarly, estimates of expenditure are liberally framed so as to meet all possible charges. The actual expenditure, on the other hand, not unfrequently falls below the estimates. Here, again, therefore, to compare the estimated expenditure of the current year with the actual expenditure of the preceding year, is to compare things that are not in all respects the same.

112. It will be found on examination that the chief heads under which the expenditure of India is increasing are:—

(a) *Exchange.*
(b) *District Administration* (*Land Revenue*).
General Administration.
Stationery and Printing.
Police.
Scientific and other Minor Departments.
(c) *Education.*
Medical.
Public Works.

113. Group (*a*) is absolutely beyond the control of Government. Under group (*b*) the growth of the charges is in part accompanied by increase of revenue and in part due to transfers of account, *e.g.*, in Police, where the expenditure on Municipal Police, formerly excluded from the accounts, is now charged under Police. Under group (*c*) the objects on which the money is spent are of the highest importance, and any judicious increase of expenditure found possible under them may *primâ facie* be pronounced to be a reason for congratulation, and not a foundation for a charge of extravagance.

Illustration of the fallacy of adopting totals as results.

114. An examination of the total estimated expenditure of 1884-85 as compared with that of 1883-84 will show how cautiously the figures of expenditure require to be examined before any opinion can be formed on the question of prudent or wasteful financial management. The Budget Estimate of 1883-84 showed a total expenditure of 70,064,300 *l.*, and the Budget Estimate of 1884-85 shows a total expenditure of 70,755,600 *l.* The apparent inference is obvious, namely, that the Government of India, in a time of peace and with no special calls on them, have actually increased the public expenditure in one year by no less than 706,300 *l.* An examination of the figures will disclose another aspect of the matter.

Position of Government as Railway proprietor.

115. In the first place, the Government of India is largely interested in railways, both as as a proprietor and as having guaranteed the interest on capital outlay. The Government of India, having borrowed money for expenditure on railways and canals, is bound to pay the interest when it falls due, and is justified in incurring any necessary increase of working expenses due to increased traffic, or a greater demand for water for purposes of irrigation.

Results of Productive Public Works (Revenue Account) in 1884–85 as compared with 1883–84.

116. The expenditure on Productive Public Works (Revenue Account) in the Estimates of 1883-84 is 11,836,400 *l.*; in the Estimates of 1884-85 it is 12,542,800 *l.*, showing an increase of 706,400 *l.*, which, for the above reasons, was wholly unavoidable, and which in fact brought in a greatly increased revenue. The revenue under this head was taken in the Estimates of 1883-84 at 12,355,600 *l.*, in those of 1884-85 it is taken at 13,631,100 *l.*, showing an increase of revenue of no less than 1,275,500 *l.* The increased expenditure of 706,400 *l.*, therefore, on superficial examination of which a charge of extravagance

gance might have been brought against the Government of India, is merely one item of a transaction which has on the whole resulted in a profit of 569,100 *l.* (1,275,500 *l.*—706,400 *l.*). Then, again, the Government of India is a large purchaser of opium. In 1883-84 the crop was a bad one, and the expenditure of the department was estimated at 2,165,300 *l.*; the coming crop promises to be a good one; and the expenditure of the department is estimated at 2,352,900 *l.*, an increase of 187,600 *l.*

117. Similar arguments may be applied to the expenditure under *Salt*, *Stamps*, *Forest*, and *Post Office*, where it would be seen that an increased expenditure of 77,500 *l.* is accompanied by an increased revenue of 433,400 *l.* Under *Telegraph* it will be found that there is an increased expenditure of 80,600 *l.* This, which seems very extravagant, is simply the cost of constructing telegraph lines for the railways that are being made, and the expenditure could not be avoided unless the country was prepared to do without the railways, and follows on the functions discharged by the State in its capacity of railway constructor and proprietor. Results in other departments analogous.

118. Again, a special addition of 250,000 *l.* has been made by a local government to the grant for Famine Relief and Insurance during 1884-85. The meaning of this transaction is that in past years the local government saved 250,000 *l.*, and that it is now ready to invest this sum in protection against famine in future years. This swells the expenditure by 250,000 *l.*, but is in no way connected with the expenditure of administration, properly so called.

119. Adding together the different items above referred to, we get the following result:— Net result of above considerations.

	£.
Excess expenditure on Productive Public Works (Revenue Account) bringing in additional revenue to amount of 1,275,500 *l.*	706,400
Excess expenditure on opium on account of a good crop	187,600
Excess expenditure under Salt, Stamps, Forests, and Post Office, accompanied by additional revenue of 433,400 *l.*	77,500
Special increase to Famine Grant	250,000
Increased capital expenditure on Telegraphs indispensable for working of new railways	80,600
Amount to be set off, under heads above referred to, against increase of expenditure shown in the Estimates	1,302,100
Deduct increase on totals of Estimates	706,300
Excess of total set-off over increase shown in Estimates £.	595,800

120. The above remarks obviously do not exhaust the subject; but they are sufficient to show once more that the Government of India, in its character of railway constructor, and in its control of various industrial or commercial operations, undertakes large, varied, and expensive enterprises, which, although for the most part highly remunerative, necessarily add to the sum total of its expenditure. It constructs railways and telegraphs; conserves or creates forests; makes and excavates salt; provides savings banks; digs canals and tanks; organises and controls mechanical workshops and foundries; prospects for coal; furnishes funds for agricultural or industrial experiments; subscribes to economical exhibitions. It is also the holder of a large opium monopoly, the cost of which varies with the seasons. It is not even completely master of its own expenses, which so far as they are incurred in England may, to a great extent, be said to be beyond its control; the joint partnership of the English and Indian Governments in army charges, for example, being liable, as this statement has shown, to sudden and unforseen fluctuations. Apparent increases or decreases of expenditure, again, are often due to adjustments of accounts; and these, owing to the relations of the Imperial and Provincial Governments, are further complicated, and are certain to mislead superficial examination. Finally, much of the misconception constantly met with in criticisms on the expenditure of the Summary of remarks.

Government of India is due to the faultiness or carelessness of method employed by the inquirer, estimates being compared with actuals, prosperous cycles with famine cycles, and disturbing elements being unquestioningly admitted into calculation.

121. There could not be a better illustration of these remarks than that shown by the preceding figures, where, in lieu of an apparent increase of 1,302,100 *l.*, we arrive, on analysis, at what may be termed a true decrease of 595,800 *l.* The estimated Revenue, on the other hand, is 70,560,400 *l.* against 69,022,000 *l.* in the Estimates of 1883-84. The Budget Estimates of 1884-85, it may be added, show a reduction, as compared with those of 1883-84 under the head of *Public Works not classed as Productive*, of nearly 1,000,000 *l.*

Ways and Means.

Ways and Means.

122. After providing for the Secretary of State drawing during the current year 1883-84 to the full extent he has announced, namely, 17,800,000 *l.* (true sterling), and allowing for the bulk of these drawings being telegraphic, so that we shall have to pay the amounts without the interposition of any interval, the balance in Indian Treasuries on 31st March 1884 is estimated to stand at 12,440,000 *l.* This should give a cash balance of about 12,000,000 *l.* during the months of April to July; but after that ensue two or three months during which but little revenue comes in, while the rate of expenditure is not greatly altered. Putting the minimum working balance at 8,500,000 *l.*, we find it necessary to obtain assistance to the extent of 2,500,000 *l.* not later than the end of September; and this must be done either by raising a loan in India or by reducing the amount of drawings, which the Secretary of State estimates to be required in the first half of the year to meet the demands on the Home Treasury. I greatly regret that I am at present unable to announce definitely which of these two measures will be adopted, and I am well aware that much inconvenience will be caused by the continuance of uncertainty on this important subject. I can only add that the announcement will be made at the earliest opportunity after the decision of the Secretary of State has been received. The Estimates, meanwhile, have been prepared on the basis of the procedure recently adopted, that is to say, of a loan in India. The cash balance on 31st March 1885 is estimated at 11,010,850 *l.* The amount available in 1883-84 from the grant under Famine Relief and Insurance for the *Reduction of Debt* is 573,100 *l.*, but it is not intended to devote this sum to the reduction of the actually existing debt; it will be utilised in increasing the cash balances, and so diminishing *pro tanto* the need for further borrowing. In the present state of the money market this money could not profitably be employed in reducing actually existing debt, and the course proposed is in accordance with the procedure for dealing with the Famine Grant laid down in Resolution No. 683, dated 3rd February 1882, and published in "Gazette of India" of 4th February 1882.

Estimated cash balance on 31st March 1884, and 31st March 1885.

Loan of 1884-85.

Reduction of Debt: money how to be employed.

Summary.

123. It will be convenient to give here a summary of the main features of the present Financial Statement:—

(1.) The Accounts of 1882-83 show a surplus of 706,633 *l.*

(2.) Provision has been made in 1883-84 for the payment of 1,000,000 *l.* (true sterling) on account of arrear non-effective army charges.

(3.) Provision has also been made for drawings by the Secretary of State in 1883-84 to the amount of 17,800,000 *l.* (true sterling), being 1,500,000 *l.* (true sterling) in excess of the original Estimate of the year.

(4.) The consumption of salt continues to show a satisfactory increase.

(5.) The year 1883-84 has been one of great financial prosperity, and the Revised Estimates show a surplus of 271,400 *l.*, notwithstanding the additional charges above referred to.

(6.) Railway receipts continue to show progressive increase; and there has been a large development of the trade in wheat.

(7.) No

(7.) No increase, or reduction, of taxation, or change as regards the License Tax, is proposed for next year.

(8.) The surplus of 1884-85 is estimated to be 319,300 *l.*

(9.) The net opium revenue for 1884-85 has been taken at 6,241,300 *l.*, being lower than the Budget Estimate of 1883-84 by 793,400 *l.*, and lower than the Revised Estimate of 1883-84 by 1,378,400 *l.*

(10.) The opium crop of 1883 was unusually short, only 38,214 chests of provision opium having been made as against an estimate of 47,000 chests made in March 1883.

(11.) The opium crop of 1884 promises well, and, it is hoped, may give 52,000 chests of provision opium.

(12.) In any case, not more than 50,000 chests of Bengal opium will be sold in the calendar year 1885, the balance being used to strengthen the reserve, which is estimated to stand at only 2,296 chests on 31st December 1884.

(13.) In the Estimates of 1884-85 the rate of exchange has been taken at 1 *s.* 7$\frac{1}{2}$ *d.*, and provision made for drawings by Secretary of State to the amount of 16,500,000 *l.* (true sterling).

(14.) No decision can yet be announced regarding the customary loan for Productive Public Works. The portion of the Grant for Famine Relief and Insurance available in 1883-84 for the reduction of debt will be taken to strengthen the cash balances, and reduce the need for further borrowing.

(15.) The Indian Cash Balance on 31st March 1884 is estimated at 12,440,000 *l.*, and the cash balance on 31st March 1885 at 11,010,850 *l.*

Calcutta, 14 March 1884. *A. Colvin.*

APPENDICES.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

ACCOUNTS - - - - -	1882-83.
REVISED ESTIMATES - - -	1883-84.
BUDGET ESTIMATES - - -	1884-85.

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GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

RECEIPTS.	For Details, *vide* Abstract.	Accounts, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
REVENUE:		£.	£.	£.	£.
Principal Heads of Revenue:—					
Land Revenue	–	21,876,047	21,792,700	21,869,500	21,888,200
Opium	–	9,499,594	9,200,000	9,483,200	8,594,200
Salt	–	6,177,781	6,167,000	6,267,200	6,328,900
Stamps	–	3,379,681	3,427,200	3,495,400	3,533,000
Excise	–	3,609,561	3,623,300	3,774,800	3,796,900
Other Heads	A.	6,410,947	6,383,900	6,491,000	6,562,800
TOTAL PRINCIPAL HEADS	„	50,953,611	50,594,100	51,381,100	50,704,000
Post Office, Telegraph, and Mint	„	1,708,994	1,670,000	1,623,100	1,734,700
Receipts by Civil Departments	„	1,437,246	1,402,300	1,437,000	1,455,600
Miscellaneous	„	1,378,515	1,269,500	1,414,300	1,256,100
Revenue from Productive Public Works	„	12,224,100	12,355,600	12,969,800	13,631,100
Receipts on account of Public Works not classed as Productive.	„	830,582	864,700	826,200	917,700
Receipts by Military Departments	„	1,592,183	865,800	918,400	861,200
TOTAL REVENUE	–	70,125,231	69,022,000	70,569,900	70,560,400
Extraordinary Receipts—Assets of the Bombay Civil Funds taken over by Government.	–	815,345	—	—	—
DEBT, DEPOSITS, AND ADVANCES:—					
Permanent Debt (net incurred)	C.	2,509,150	2,060,000	2,981,200	2,221,100
Unfunded Debt (net incurred)	„	- -	594,400	637,400	763,800
Deposits and Advances	„	708,023	- -	- -	376,200
Loans to Municipalities, Native States, &c. (net Recoveries).	„	299,042	54,800	174,100	115,400
Capital of Guaranteed and Subsidised Companies (net Receipts).	„	1,596,619	—	—	—
Remittances (net)	„	186,211	- -	632,100	—
Secretary of State's Bills drawn	„	14,119,128	16,300,000	17,800,000	16,500,000
TOTAL RECEIPTS	–	90,358,749	88,031,200	92,794,700	90,536,900
Balance on 1st April—India	–	14,522,913	13,840,013	14,821,550	12,440,050
England	–	2,620,909	3,037,109	3,429,874	3,606,174
GRAND TOTAL	–	107,502,571	104,908,322	111,046,124	106,583,124

Fort William;
Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

GENERAL STATEMENT OF ACCOUNTS AND ESTIMATES.

Rs. 10 = £. 1.

DISBURSEMENTS.	For Details, *vide* Abstract.	Accounts, 1882-83.	Budget Estimate, 1883-84.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
EXPENDITURE:		£.	£.	£.	£.
Interest	B.	4,468,132	4,264,000	4,249,700	4,162,200
Direct demands on the Revenues	„	8,476,968	8,634,300	8,479,700	9,016,600
Post Office, Telegraph, and Mint	„	1,908,569	2,039,800	2,020,400	2,158,400
Salaries and Expenses of Civil Departments	„	10,947,971	11,153,600	11,307,000	11,426,100
Miscellaneous Civil Charges	„	3,890,407	3,968,100	3,960,200	3,973,800
Famine Relief and Insurance	„	1,500,000	1,500,000	1,500,000	1,750,000
Expenditure on Productive Public Works (Revenue Account).	„	11,741,747	11,836,400	12,059,700	12,542,800
Expenditure on Public Works not classed as Productive.	„	7,165,747	7,056,100	6,841,400	6,089,000
Army Services	„	17,440,250	16,064,000	17,126,600	16,098,600
Exchange on Transactions with London	„	3,081,433	3,548,000	3,860,000	3,538,100
TOTAL	–	70,621,224	70,064,300	71,404,700	70,755,600
Add,—Provincial Surpluses, that is, Allotments to Provincial Governments unspent by them.	End of B.	112,171	14,700	61,900	120,100
Deduct,—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances.	„	—1,314,797	—1,514,000	—1,168,100	—634,600
TOTAL EXPENDITURE charged against REVENUE	–	69,418,598	68,565,000	70,298,500	70,241,100
Expenditure on Productive Public Works (Capital Account).	End of B.	4,649,898	3,820,100	4,031,800	4,764,400
DEBT, DEPOSITS, AND ADVANCES:					
Permanent Debt (net Discharged)	C.	—	—	—	—
Unfunded Debt (net Discharged)	„	164,601	—	—	—
Deposits and Advances (net)	„	- - -	585,200	2,046,900	—
Loans to Municipalities and Native States, &c. (net Advanced).	„	—	—	—	—
Capital of Guaranteed and Subsidized Companies (net Withdrawals).	„	- - -	1,236,700	570,800	1,753,000
Remittances (net)	„	- - -	391,000	- - -	251,500
Secretary of State's Bills paid	–	15,018,050	16,300,000	18,051,900	16,500,000
TOTAL DISBURSEMENTS	–	89,251,147	90,898,000	94,999,900	93,510,000
Balance on 31st March—India	–	14,821,550	11,696,713	12,440,050	11,010,850
England	–	3,429,874	2,313,609	3,606,174	2,062,274
GRAND TOTAL	–	107,502,571	104,908,322	111,046,124	106,583,124
Revenue		70,125,231	69,022,000	70,569,900	70,560,400
Expenditure chargeable thereon		69,418,598	68,565,000	70,298,500	70,241,100
Surplus + or Deficit —		+ 706,633	+ 457,000	+ 271,400	+ 319,300

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

ABSTRACT A.—DETAILS OF REVENUE.

The figures in thick type are those

	ACCOUNTS, 1882–83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	£.
I.—Land Revenue	- -	13,799,873	8,076,174	21,876.047	- -	14,206.600
II.—Opium	- -	9,499,594	- -	9,499,594	- -	9,483,200
III.—Salt	- -	6,146,789	30,992	6,177,781	- -	6,240,500
IV.—Stamps	- -	1,705,816	1,673,865	3,379,681	- -	1,762,300
V.—Excise	- -	1,819,552	1,790,009	3,609,561	- -	1,898,800
VI.—Provincial Rates	- -	579	2,682,436	2,683,015	- -	600
VII.—Customs	- -	1,093,233	202,886	1,296,119	- -	1,064,000
VIII.—Assessed Taxes	- -	258,911	258,900	517,811	- -	258,400
IX.—Forest	2,734	430,120	505,374	938,228	2,400	461,900
X.—Registration	- -	143,339	142,490	285,829	- -	131,500
XI.—Tributes from Native States	- -	689,945	- -	689,945	- -	721,200
Total	2,734	35,587,751	15,363,126	**50,953,611**	2,400	36,229,000
POST OFFICE, TELEGRAPH, AND MINT:						
XII.—Post Office	- -	971,639	6,158	977,797	- -	1,006,900
XIII.—Telegraph	75,374	469,423	518	545,315	51,400	473,400
XIV.—Mint	14	185,868	- -	185,882	- -	86,300
Total	75,388	1,626,930	6,676	**1,708,994**	51,400	1,566,600
RECEIPTS BY CIVIL DEPARTMENTS:						
XV.—Law and Justice	- -	57,500	599,434	656,934	- -	35,400
XVI.—Police	- -	5,698	221,944	227,642	- -	500
XVII.—Marine	11	100,895	121,516	222,422	- -	77,500
XVIII.—Education	- -	1,161	197,397	198,558	- -	1,200
XIX.—Medical	2,169	4	53,837	56,010	2,000	- -
XX.—Scientific and other Minor Departments	2,897	11,460	61,323	75,680	1,200	16,900
Total	5,077	176,718	1,255,451	**1,437,246**	3,200	131,500
MISCELLANEOUS:						
XXI.—Interest	24,137	638,957	30,770	693,864	29,000	727,600
XXII.—Receipts in aid of Superannuations, &c.	103,995	169,475	31,790	305,260	99,600	172,900
XXIII.—Stationery and Printing	13	9,821	48,024	57,858	- -	7,000
XXIV.—Miscellaneous	25,734	43,731	252,068	321,533	18,000	42,100
Total	153,879	861,984	362,652	**1,378,515**	146,600	949,600
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
XXV.—State Railways (Gross Earnings)	- -	1,979,838	666,489	2,646,327	- -	2,335,600
East Indian Railway (Gross Earnings)	230	4,601,058	- -	4,601,288	200	5,030,000
XXVI.—Guaranteed Railways (net Traffic Receipts).	- -	3,582,046	- -	3,582,046	- -	3,365,000
XXVII.—Irrigation and Navigation (Direct Receipts).	1,448	270,913	658,621	930,982	- -	284,400
Madras Irrigation and Canal Company (net Traffic Receipts).	- -	—5,624	- -	—5,624	—	—
XXVIII.—Portion of Land Revenue due to Irrigation	- -	469,081	- -	469,081	- -	542,800
Total	1,678	10,897,312	1,325,110	**12,224,100**	200	11,557,800
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
XXIX.—State Railways	- -	122,678	16,114	138,792	- -	160,900
XXX.—Subsidized Railways	3,680	- -	- -	3,680	2,700	- -
XXXI.—Irrigation and Navigation	- -	25,386	113,671	139,057	- -	28,900
XXXII.—Military Works	- -	44,306	- -	44,306	- -	36,700
XXXIII.—Civil Buildings, Roads, and Services	14,440	5,750	484,557	504,747	16,900	7,000
Total	18,120	198,120	614,342	**830,582**	19,600	233,500
RECEIPTS BY MILITARY DEPARTMENTS:						
XXXIV.—Army	75,114	932,366	- -	1,007,480	57,500	859,600
XXXV.—Military Operations in Afghanistan	—	—	—	—	—	—
XXXV.—Military Operations in Egypt	(a) 500,000	84,703	- -	584,703	- -	1,300
Total	575,114	1,017,069	- -	**1,592,183**	57,500	860,900
	831,990	50,365,884			280,900	51,528,900
TOTAL REVENUES £.	51,197,874		18,927,357	**70,125,231**	51,809,800	

(a) English Contribution for War in Egypt.

ABSTRACT A.—DETAILS OF REVENUE.

which appear in the General Account. *Rs.* 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budget, 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local.	TOTAL.		Imperial.		Provincial and Local.	TOTAL.	
India.			England.	India.	India.		
£.	£.	£.	£.	£.	£.	£.	£.
7,662,900	21,869,500	+ 76,800	- -	13,328,100	8,560,100	21,888,200	+ 18,700
- -	9,483,200	+ 283,200	- -	8,594,200	- -	8,594,200	— 889,000
26,700	6,267,200	+ 100,200	- -	6,298,700	30,200	6,328,900	+ 61,700
1,733,100	3,495,400	+ 68,200	- -	1,783,600	1,749,400	3 533,000	+ 37,600
1,876,000	3,774,800	+ 151,500	- -	1,924,000	1,872,900	3,796,900	+ 22,100
2,734,300	2,734,900	+ 46,700	- -	2,100	2,738,200	2,740,300	+ 5,400
182,000	1,246,000	— 9,100	- -	1,091,300	198,200	1,289,500	+ 43,500
258,500	516,900	— 6,500	- -	259,100	259,000	518,100	+ 1,200
545,600	1,009,900	+ 74,100	1,400	480,700	571,300	1,053,400	+ 43,500
130,600	262,100	— 18,300	- -	133,500	132,100	265,600	+ 3,500
- -	721,200	+ 20,200	- -	695,900	- -	695,900	— 25,300
15,149,700	**51,381,100**	+ 787,000	1,400	34,591,200	16,111,400	**50,704,000**	— 677,100
4,800	1,011,700	+ 800	- -	1,053,900	5,100	1,059,000	+ 47,300
300	525,100	— 32,000	25,800	547,400	300	573,500	+ 48,400
- -	86,300	— 15,700	- -	102,200	- -	102,200	+ 15,900
5,100	**1,623,100**	— 46,900	25,800	1,703,500	5,400	**1,734,700**	+ 111,600
553,600	589,000	— 56,000	- -	49,200	568,700	617,900	+ 28,900
310,300	310,800	+ 84,600	- -	300	308,500	308,800	— 2,000
123,400	200,900	— 6,200	- -	85,400	120,500	205,900	+ 5,000
199,700	200,900	— 4,000	- -	1,200	197,500	198,700	— 2,200
48,200	50,200	+ 1,600	2,000	- -	46,100	48,100	— 2,100
67,100	85,200	+ 14,700	500	18,500	57,200	76,200	— 9,000
1,302,300	**1,437,000**	+ 34,700	2,500	154,600	1,298,500	**1,455,600**	+ 18,600
34,200	790,800	+ 139,800	10,000	613,300	29,800	653,100	— 137,700
27,200	299,700	+ 6,500	99,500	169,400	24,800	293,700	— 6,000
45,900	52,900	— 4,300	- -	6,300	46,700	53,000	+ 100
210,800	270,900	+ 2,800	8,000	41,300	207,000	256,300	— 14,600
318,100	**1,414,300**	+ 144,800	117,500	830,300	308,300	**1,256,100**	— 158,200
751,700	3,087,300	+ 356,800	- -	2,776,300	940,600	3,716,900	+ 629,600
- -	5,030,200	+ 375,000	200	4,850,000	- -	4,850,200	— 180,000
- -	3,365,000	— 174,000	- -	3,613,000	- -	3,613,000	+ 248,000
660,100	944,500	+ 59,100	- -	280,000	662,600	942,600	— 1,900
—	—	—	—	—	—	—	—
- -	542,800	— 2,700	- -	508,400	- -	508,400	— 34,400
1,411,800	**12,969,800**	+ 614,200	200	12,027,700	1,603,200	**13,631,100**	+ 661,300
14,000	174,900	— 17,000	- -	180,300	15,800	196,100	+ 21,200
- -	2,700	— 8,300	- -	- -	- -	- -	— 2,700
113,700	142,600	+ 1,300	- -	30,200	110,500	140,700	— 1,900
- -	36,700	— 2,500	- -	37,700	- -	37,700	+ 1,000
445,400	469,300	— 12,000	22,600	7,400	513,200	543,200	+ 73,900
573,100	**826,200**	— 38,500	22,600	255,600	639,500	**917,700**	+ 91,500
- -	917,100	+ 51,300	51,200	810,000	- -	861,200	— 55,900
—	—	—	—	—	—	—	—
- -	1,300	+ 1,300	- -	- -	- -	- -	— 1,300
- -	**918,400**	+ 52,600	51,200	810,000	- -	**861,200**	— 57,200
			221,200	50,372,900			
18,760,100	**70,569,900**	+ 1,547,900	50,594,100		19,966,300	**70,560,400**	— 9,500

ABSTRACT B.—DETAILS OF EXPENDITURE.

The figures in thick type are those

	ACCOUNTS, 1882-83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
INTEREST:	£.	£.	£.	£.	£.	£.
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	2,481,147	1,508,267	8,055	3,997,469	2,442,900	1,364,700
2.—Interest on other obligations	831	466,783	3,049	470,663	5,100	434,100
Total	2,481,978	1,975,050	11,104	**4,468,132**	2,448,000	1,798,800
DIRECT DEMANDS ON THE REVENUES:						
3.—Refunds and Drawbacks	- -	188,424	128,182	316,606	- -	155,200
4.—Assignments and Compensations	- -	516,771	678,316	1,195,087	- -	559,700
Charges in respect of Collection, viz.:—						
5.—Land Revenue	459	248,802	2,793,230	3,042,491	300	261,200
6.—Opium (including cost of Production)	1,585	2,279,329	1,902	2,282,816	1,300	1,862,200
7.—Salt (including cost of Production)	- -	387,104	61,926	449,030	4,100	414,500
8.—Stamps	44,895	24,936	53,567	123,398	27,700	25,200
9.—Excise	- -	47,029	47,402	94,431	- -	46,300
10.—Provincial Rates	- -	- -	53,455	53,455	- -	- -
11.—Customs	- -	- -	154,982	154,982	- -	- -
12.—Assessed Taxes	- -	6,426	6,427	12,853	- -	6,800
13.—Forest	5,325	255,269	306,724	567,318	4,600	305,000
14.—Registration	- -	92,451	92,050	184,501	- -	85,700
Total	52,264	4,046,541	4,378,163	**8,476,968**	38,000	3,721,800
POST OFFICE, TELEGRAPH, AND MINT:						
15.—Post Office	101,471	994,467	98,072	1,194,010	105,600	1,019,000
16.—Telegraph	147,018	476,811	1,450	625,279	172,600	533,100
17.—Mint	6,031	83,211	38	89,280	5,100	77,600
Total	254,520	1,554,489	99,560	**1,908,569**	283,300	1,629,700
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:						
18.—General Administration	249,836	585,623	728,423	1,563,882	241,700	603,700
19.—Law and Justice	1,278	152,063	3,101,730	3,255,071	300	159,200
20.—Police	- -	80,951	2,561,941	2,642,892	- -	66,700
21.—Marine (including River Navigation)	123,808	220,896	145,496	490,200	211,200	278,700
22.—Education	342	9,316	1,136,312	1,145,970	100	10,900
23.—Ecclesiastical	316	161,161	- -	161,477	300	159,900
24.—Medical	7,362	13,734	671,776	692,872	7,700	17,300
25.—Political	26,702	485,872	1,217	513,791	25,900	508,900
26.—Scientific and other Minor Departments	26,041	255,153	200,622	481,816	24,500	240,900
Total	435,685	1,964,769	8,547,517	**10,947,971**	511,700	2,046,200
MISCELLANEOUS CIVIL CHARGES:						
27.—Territorial and Political Pensions	31,265	654,496	- -	685,761	79,800	665,700
28.—Civil Furlough and Absentee Allowances	210,988	920	- -	211,908	217,000	700
29.—Superannuation Allowances and Pensions	1,390,146	273,843	539,782	2,203,771	1,425,000	219,100
30.—Stationery and Printing	162,588	—22,152	367,137	507,573	123,000	2,400
31.—Miscellaneous	28,527	43,012	209,855	281,394	33,500	66,400
Total	1,823,514	950,119	1,116,774	**3,890,407**	1,878,300	954,300
FAMINE RELIEF AND INSURANCE:						
32.—Famine Relief	- -	6,294	15,809	22,103	200	700
33.—Protective Works, Railways	- -	—129,101	- -	—129,101	- -	625,900
34.—Protective Works, Irrigation	- -	263,443	- -	263,443	- -	291,000
35.—Reduction of Debt	- -	1,343,555	- -	1,343,555	- -	573,100
Total	- -	1,484,191	15,809	**1,500,000**	200	1,490,700
Carried forward £.	5,047,961	11,975,159	14,168,927	**31,192,047**	5,159,500	11,641,500

ABSTRACT B.—DETAILS OF EXPENDITURE.

which appear in the General Account. *Rs.* 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budget, 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local. India.	TOTAL.		Imperial. England.	Imperial. India.	Provincial and Local. India.	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.
- -	3,807,600	— 16,000	2,410,700	1,276,100	- -	3,686,800	— 120,800
2,000	442,100	+ 1,700	5,100	466,300	4,000	475,400	+ 33,300
2,900	**4,249,700**	— 14,300	2,415,800	1,742,400	4,000	**4,162,200**	— 87,500
219,200	374,400	+ 178,500	- -	150,400	70,000	220,400	— 154,000
696,500	1,256,200	+ 10,100	- -	552,900	687,200	1,240,100	— 16,100
2,981,000	3,242,500	+ 30,800	600	295,800	3,044,300	3,340,700	+ 98,200
- -	1,863,500	— 301,800	900	2,352,000	- -	2,352,900	+ 489,400
60,300	478,900	— 67,400	- -	446,500	75,200	521,700	+ 42,800
57,800	110,700	+ 7,700	44,100	25,700	59,900	129,700	+ 19,000
46,500	92,800	— 1,600	- -	49,100	49,500	98,600	+ 5,800
53,100	53,100	+ 2,000	- -	- -	53,000	53,000	— 100
138,200	138,200	— 5,500	- -	- -	142,000	142,000	+ 3,800
6,800	13,600	— 400	- -	6,900	6,900	13,800	+ 200
375,400	685,000	+ 8,500	3,200	319,500	404,500	727,200	+ 42,200
85,100	170,800	— 15,500	- -	88,600	87,000	176,500	+ 5,700
4,719,900	**8,479,700**	— 154,600	48,800	4,287,400	4,680,400	**9,016,600**	+ 536,900
101,300	1,225,900	+ 3,100	101,000	1,042,400	104,100	1,247,500	+ 21,600
6,100	711,800	— 29,800	193,500	627,700	1,000	822,200	+ 110,400
- -	82,700	+ 7,300	15,300	73,400	- -	88,700	+ 6,000
107,400	**2,020,400**	— 19,400	309,800	1,743,500	105,100	**2,158,400**	+ 138,000
740,900	1,586,300	+ 31,400	233,300	599,700	743,500	1,576,500	— 9,800
3,102,200	3,261,700	— 85,000	2,400	171,600	3,205,100	3,379,100	+ 117,400
2,693,900	2,760,600	+ 52,600	- -	73,700	2,720,200	2,793,900	+ 33,300
156,300	646,700	+ 131,300	136,600	229,400	151,600	517,600	— 129,100
1,171,500	1,182,500	— 17,600	100	13,500	1,223,600	1,237,200	+ 54,700
- -	160,200	— 7,400	300	167,100	- -	167,400	+ 7,200
688,000	713,000	— 9,700	7,600	14,800	708,100	730,500	+ 17,500
900	535,700	+ 93,300	27,300	547,400	800	575,500	+ 39,800
194,900	460,300	— 35,500	19,800	239,300	189,300	448,400	— 11,900
8,749,100	**11,307,000**	+ 153,400	427,400	2,056,500	8,942,200	**11,426,100**	+ 119,100
- -	745,500	+ 2,100	31,300	675,300	- -	706,600	— 38,900
- -	217,700	— 8,800	220,000	900	- -	220,900	+ 3,200
528,100	2,172,200	+ 900	1,422,000	234,600	549,300	2,205,900	+ 33,700
379,200	504,600	+ 42,600	156,500	10,200	373,100	539,800	+ 35,200
220,300	320,200	— 44,700	32,000	69,200	199,400	300,600	— 19,600
1,127,600	**3,960,200**	— 7,900	1,861,800	990,200	1,121,800	**3,973,800**	+ 13,600
9,100	10,000	— 2,500	- -	- -	- -	- -	— 10,000
- -	625,900	— 386,600	- -	888,600	250,000	1,138,600	+ 512,700
- -	291,000	— 52,300	- -	310,100	- -	310,100	+ 19,100
- -	573,100	+ 441,400	- -	301,300	- -	301,300	— 271,800
9,100	**1,500,000**	- -	- -	1,500,000	250,000	**1,750,000**	+ 250,000
14,716,000	**31,517,000**	— 42,800	5,063,600	12,320,000	15,103,500	**32,487,100**	+ 970,100

ABSTRACT B.—DETAILS OF EXPENDITURE—*continued.*

	ACCOUNTS, 1882-83.				REVISED	
	Imperial.		Provincial and Local.	TOTAL.	Imperial.	
	England.	India.	India.		England.	India.
	£.	£.	£.	£.	£.	£.
Brought forward	5,047,961	11,975,159	14,168,927	**31,192,047**	5,159,500	11,641,500
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):						
36.—State Railways (Working Expenses)	- -	1,153,390	380,786	1,534,176	- -	1,244,600
East Indian Railway (Working Expenses)	- -	2,069,398	- -	2,069,398	- -	2,045,500
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision).	- -	558,772	- -	558,772	- -	641,500
38. Irrigation and Navigation (Working Expenses)	206	199,091	302,639	501,936	- -	214,500
Madras Irrigation and Canal Company (Land and Supervision).	- -	75	- -	75	—	—
39. Charges in respect of Capital:						
(*a*) Interest on Debt—						
State Railways	- -	969,122	257,580	1,226,702	- -	1,017,400
East Indian Railway	348,092	138,571	- -	486,663	311,400	191,400
Irrigation and Navigation	- -	325,532	458,656	784,188	- -	382,300
Miscellaneous Public Improvements	- -	20,327	- -	20,327	- -	- -
(*b*) Annuities in purchase of Guaranteed Railways (including Sinking Funds).	1,216,735	- -	- -	1,216,735	1,203,300	- -
(*c*) Guaranteed Railways Interest	3,309,834	8,038	- -	3,317,872	3,284,200	5,700
Madras Irrigation and Canal Company (Interest).	24,903	- -	- -	24,903	—	—
Total	4,899,770	5,442,316	1,399,661	**11,741,747**	4,798,900	5,742,900
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
40.—State Railways (Capital Account)	- -	77,611	390,165	467,776	- -	89,000
41.—State Railways (Working and Maintenance)	- -	138,185	11,937	150,122	- -	160,400
42.—Subsidized Railways	13,671	24,932	1,060	39,663	27,800	65,000
Southern Mahratta Railway	- -	32,950	- -	32,950	- -	86,000
43.—Frontier Railways	78,302	181,198	- -	259,500	- -	— 22,500
44.—Irrigation and Navigation	1,234	507,344	392,537	901,115	1,700	536,200
45.—Military Works	1,771	962,225	311	964,307	5,800	1,030,700
46.—Civil Buildings, Roads, and Services	82,238	502,691	3,765,385	4,350,314	88,800	1,140,100
Total	177,216	2,427,136	4,561,395	**7,165,747**	124,100	3,084,900
ARMY SERVICES:						
47.—Army	3,899,208	12,239,220	- -	16,138,428	5,059,700	12,016,700
48.—Military Operations in Afghanistan	- -	17,869	- -	17,869	—	—
Military Operations in Egypt	107,811	1,176,142	- -	1,283,953	5,900	44,300
Total	4,007,019	13,433,231	- -	**17,440,250**	5,065,600	12,061,000
49.—EXCHANGE ON TRANSACTIONS WITH LONDON	- -	3,081,433	- -	**3,081,433**	- -	3,860,000
Total	14,131,966	36,359,275	20,129,983	**70,621,224**	15,148,100	36,390,300
	50,491,241				51,538,400	
SURPLUSES	+ 706,633		+ 112,171	- -	+ 271,400	
DEFICITS	- - - - -		—1,314,797	- -	- - - -	
TOTAL, AS PER ABSTRACT A. £.	51,197,874		18,927,357	- -	- - - -	
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):						
50.—State Railways	370,114	1,277,138	- -	1,647,252	760,000	2,309,800
East Indian Railway	480,333	148,197	- -	628,530	504,000	238,000
51.—Irrigation and Navigation	- -	561,726	- -	561,726	11,000	729,300
Madras Irrigation and Canal Company's Undertakings.	1,762,582	- -	- -	1,762,582	12,800	- -
52.—Miscellaneous Public Improvements	- -	49,808	- -	49,808	- -	— 533,100
TOTAL £.	2,613,029	2,036,869	- -	**4,649,898**	1,287,800	2,744,000

ABSTRACT B.—DETAILS OF EXPENDITURE—*continued.*

Rs. 10 = £. 1.

ESTIMATE, 1883-84.		Increase + Decrease — of Revised as compared with Budget Estimates, 1883-84.	BUDGET ESTIMATE, 1884-85.				Increase + Decrease — of Budgets 1884-85, as compared with Revised Estimates, 1883-84.
Provincial and Local.	TOTAL.		Imperial.		Provincial and Local.	TOTAL.	
India.			England.	India.	India.		
£.	£.	£.	£.	£.	£.	£.	£.
14,716,000	**31,517,000**	—42,800	5,063,600	12,320,000	15.103,500	**32,487,100**	+ 970,100
446,400	1,691,000	+ 118,200	5,000	1,474,600	553,100	2,032,700	+ 341,700
- -	2,045,500	+ 109,100	- -	2,052,500	- -	2,052,500	+ 7,000
- -	641,500	+ 58,200	- -	530,000	- -	530,000	— 111,500
304,500	519,000	— 30,300	- -	243,000	319,100	562,100	+ 43,100
—	—	—	—	—	—	—	—
303,600	1,321,000	+ 13,000	25,700	1,081,800	351,700	1,459,200	+ 138,200
- -	502,800	+ 300	322,200	208,900	- -	531,100	+ 28,300
463,400	845,700	— 8,000	- -	407,400	472,400	879,800	+ 34,100
- -	- -	— 21,600	—	—	—	—	—
- -	1,203,300	— 4,300	1,255,100	- -	- -	1,255,100	+ 51,800
- -	3,289,900	— 11,300	3,235,000	5,300	- -	3,240,300	— 49,600
—	—	—	—	—	—	—	—
1,517,900	**12,059,700**	+ 223,300	4,843,000	6,003,500	1,696,300	**12,542,800**	+ 483,100
— 463,600	— 374,600	— 885,000	- -	111,000	55,700	166,700	+ 541,300
10,500	170,900	— 13,900	- -	165,100	11,600	176,700	+ 5,800
7,500	100,300	— 600	22,200	60,700	5,500	88,400	— 11,900
- -	86,000	+ 1,200	- -	89,500	- -	89,500	+ 3,500
- -	— 22,500	— 90,000	- -	— 73,000	- -	— 73,000	— 50,500
259,100	797,000	— 7,000	200	559,800	192,400	752,400	— 44,600
- -	1,036,500	+ 36,500	3,800	919,200	- -	923,000	— 113,500
3,818,900	5,047,800	+ 744,100	83,100	466,400	3,415,800	3,965,300	— 1,082,500
3,632,400	**6,841,400**	— 214,700	109,300	2,298,700	3,681,000	**6,089,000**	— 752,400
- -	17,076,400	+1,012,400	3,977,300	12,121,300	- -	16,098,600	— 977,800
- -	50,200	+ 50,200	- -	- -	- -	- -	— 50,200
- -	**17,126,600**	+1,062,600	3,977,300	12,121,300	- -	**16,098,600**	— 1,028,000
- -	**3,860,000**	+ 312,000	- -	3,538,100	- -	**3,538,100**	— 321,900
19,866,300	**71,404,700**	+1,340,400	13,993,200	36,281,600	20,480,800	**70,755,600**	— 649,100
			50,274,800				
+ 61,900	- -	- -	+ 319,300		+ 120,100	—	—
— 1,168,100	- -	- -	- -	- -	— 634,600	—	—
18,760,100	- -	- -	- -	- -	19,966,300	—	—
- -	3,069,800	+ 674,800	2,035,700	1,239,900	- -	3,275,600	+ 205,800
- -	742,000	+ 318,000	- -	540,000	- -	540,000	— 202,000
- -	740,300	— 237,800	500	948,300	- -	948,800	+ 208,500
- -	12,800	+ 12,800	- -	- -	- -	- -	— 12,800
- -	— 533,100	— 556,100	- -	- -	- -	- -	+ 533,100
- -	**4,031,800**	+ 211,700	2,036,200	2,728,200	- -	**4,764,400**	+ 732,600

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENTS

The figures in thick type are those

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
REVENUE (FROM ABSTRACT A.)	831,990	69,293,241	70,125,231	280,900	70,289,000	70,569,900	221,200	70,339,200	70,560,400
EXTRAORDINARY RECEIPTS -	- -	815,345	815,345	- -	- -	- -	- -	- -	—
PERMANENT DEBT INCURRED:									
India 3½ per Cent. Stock -	480,333	- -	- -	524,000	- -	- -	- -	- -	—
India 4 per Cent. Debentures -	2,000,000	- -	- -	- -	- -	- -	- -	- -	—
4 per Cent. Rupee Loan - -	- -	2,500,000	- -	- -	2,500,000	- -	- -	- -	—
Stock Notes - - -	- -	169,200	- -	- -	26,200	- -	- -	20,000	—
Proposed Loan - - -	- -	- -	- -	- -	- -	- -	6,906,500	2,500,000	—
Debentures, &c., Eastern Bengal Railway.	- -	- -	- -	- -	- -	- -	873,700	- -	—
Miscellaneous - - -	- -	910	- -	- -	- -	- -	- -	- -	—
Total - - -	2,480,333	2,670,110	5,150,443	524,000	2,526,200	3,050,200	7,780,200	2,520,000	10,300,200
Net - - -	- -	- -	2,509,150	- -	- -	2,981,200	- -	- -	2,221,100
UNFUNDED DEBT:									
Temporary Loans - - -	4,250,000	- -	- -	1,250,000	- -	- -	- -	- -	—
Special Loans - - - -	- -	1,275	- -	- -	- -	- -	- -	- -	—
Treasury Notes - - -	- -	339,569	- -	- -	251,300	- -	- -	310,000	—
Deposits of Service Funds -	4,099	840,429	- -	4,400	654,600	- -	4,600	702,700	—
Savings Bank Deposits - -	- -	1,901,263	- -	- -	2,477,600	- -	- -	2,526,000	—
Total - - -	4,254,099	3,082,536	7,336,635	1,254,400	3,383,500	4,637,900	4,600	3,538,700	3,543,300
Net - - -	- -	- -	0	- -	- -	637,400	- -	- -	763,800
DEPOSITS AND ADVANCES:									
Unspent Balances of Provincial Allotments.	- -	112,171	- -	- -	61,900	- -	- -	120,100	—
Commission for the Reduction of Debt.	1,001,393	1,343,555	- -	- -	573,300	- -	- -	301,300	—
Excluded Local Funds - -	- -	685,301	- -	- -	660,100	- -	- -	632,100	—
Political, Railway, and Military Prize Funds.	- -	29,165	- -	- -	7,200	- -	- -	10,000	—
Departmental and Judicial Deposits.	- -	12,572,323	- -	- -	13,259,300	- -	- -	13,221,800	—
Advances - - - -	6,926	7,680,951	- -	6,800	8,069,700	- -	- -	9,506,300	—
Suspense Accounts - - -	- -	151,317	- -	- -	7,000	- -	- -	2,600	—
Miscellaneous - - - -	500,853	752,438	- -	501,400	36,500	- -	500,000	36,500	—
Total - - -	1,509,172	23,327,221	24,836,393	508,200	22,675,000	23,183,200	500,000	23,830,700	24,330,700
Net - - -	- -	- -	708,023	- -	- -	0	- -	- -	376,200
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	- -	390,523	390,523	- -	271,100	271,100	- -	245,900	245,900
Net - - - -	- -	- -	299,042	- -	- -	174,100	- -	- -	115,400
CAPITAL OF GUARANTEED AND SUBSIDIZED COMPANIES.	1,501,857	1,829,370	- -	1,753,000	2,035,600	- -	1,940,000	1,678,400	
Capital of Southern Mahratta Railway.	1,724,626	1,975	- -	100,000	300	- -	- -	- -	
Total - - -	3,226,483	1,831,345	5,057,828	1,853,000	2,035,900	3,888,900	1,940,000	1,678,400	3,618,400
Net - - - -	- -	- -	1,596,619	- -	- -	0	- -	- -	0
Carried forward - - £.	12,302,077	101,410,321	- -	4,420,500	101,180,700	- -	10,446,000	102,152,900	—

OTHER THAN REVENUE AND EXPENDITURE.

which appear in the General Account.

Rs. 10 = £. 1.

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
EXPENDITURE (FROM ABSTRACT B.)	14,131,966	56,489,258	70,621,224	15,148,100	56,256,600	71,404,700	13,993,200	56,762,400	70,755,600
Add—Provincial Surpluses transferred to "Deposits."	- -	+112,171	+112,171	- -	+61,900	+61,900	- -	+120,100	+120,100
Deduct—Provincial Deficits charged against "Deposits."	- -	—1,314,797	—1,314,797	- -	—1,168,100	—1,168,100	- -	—634,600	—634,600
Productive Public Works Capital Expenditure.	2,613,029	2,036,869	4,649,898	1,287,800	2,744,000	4,031,800	2,036,200	2,728,200	4,764,400
PERMANENT DEBT DISCHARGED:									
East India Bonds	59,600	- -	- -	2,600	—	—	—	—	—
India 5 per Cent. Stock	7,585	- -	- -	10,000	—	—	—	—	—
5½ per Cent. Loans	- -	1,960	—	—	—	—	—	—	—
5 per Cent. Loans	- -	1,220	—	—	—	—	—	—	—
5 per Cent. Debentures	- -	597,700	—	—	—	—	—	—	—
4 per Cent. Loans	- -	33,572	—	—	—	—	—	—	—
India 4 per Cent. Debentures	- -	- -	- -	- -	- -	- -	8,006,500	—	—
Debentures, &c., Eastern Bengal Railway.	- -	- -	- -	- -	- -	- -	52,600	—	—
Debentures, &c., East India Railway.	1,939,600	- -	- -	30,400	—	—	—	—	—
Miscellaneous	- -	56	- -	- -	26,000	- -	- -	20,000	—
Total £.	2,006,785(*a*)	634,508	2,641,293	43,000	26,000	69,000	8,059,100	20,000	8,079,100
Net £.	- -	- -	0	- -	- -	0	- -	- -	0
UNFUNDED DEBT:									
Temporary Loans	4,250,000	- -	- -	1,250,000	—	—	—	—	—
Special Loans	—	—	—	—	—	—	—	—	—
Treasury Notes	- -	154,197	- -	- -	143,300	- -	- -	147,500	—
Deposits of Service Funds	546	1,573,587	- -	800	554,700	- -	1,000	630,300	—
Savings Bank Deposits	- -	1,522,906	- -	- -	2,051,700	- -	- -	2,000,700	—
Total £.	4,250,546	3,250,690	7,501,236	1,250,800	2,749,700	4,000,500	1,000	2,778,500	2,779,500
Net £.	- -	- -	164,601	- -	- -	0	- -	- -	0
DEPOSITS AND ADVANCES:									
Unspent Balances of Provincial Allotments.	- -	1,314,797	- -	- -	1,168,100	- -	- -	634,600	—
Commission for the Reduction of Debt.	- -	(*b*) 481,000	- -	1,001,400	746,700	—	—	—	—
Excluded Local Funds	- -	692,991	- -	- -	678,000	- -	- -	621,400	—
Political, Railway, and Military Prize Funds.	- -	37,162	- -	- -	19,100	- -	- -	18,000	—
Departmental and Judicial Deposits.	- -	12,735,273	- -	- -	13,230,100	- -	- -	13,174,500	—
Advances	10,656	7,952,185	- -	200	8,146,700	- -	- -	9,434,900	—
Suspense Accounts	- -	87,255	- -	- -	133,900	- -	- -	27,600	—
Miscellaneous	1,454	815,597	- -	1,400	104,500	- -	- -	43,500	—
Total £.	12,110	24,116,260	24,128,370	1,003,000	24,227,100	25,230,100	- -	23,954,500	23,954,500
Net £.	- -	- -	0	- -	- -	2,046,900	- -	- -	0
LOANS TO MUNICIPALITIES, NATIVE STATES, &c.	- -	91,481	91,481	- -	97,000	97,000	- -	130,500	130,500
Net £.	- -	- -	0	- -	- -	0	- -	- -	0
CAPITAL OF GUARANTEED AND SUBSIDISED COMPANIES.	1,407,815	1,342,426	- -	2,104,400	1,744,400	- -	2,793,700	1,792,300	—
Capital of Southern Mahratta Railway.	130,973	579,995	- -	223,400	387,500	- -	268,700	516,700	—
Total £.	1,538,788	1,922,421	3,461,209	2,327,800	2,131,900	4,459,700	3,062,400	2,309,000	5,371,400
Net £.	- -	- -	0	- -	- -	570,800	- -	- -	1,753,000
Carried forward £.	24,553,224	87,338,861	- -	21,060,500	87,126,100	- -	27,151,900	88,168,600	—

(*a*) Besides 29,801 *l.*, on account of East Indian Railway Sinking Fund, the cost of purchase of which is included in "Expenditure on Productive Public Works."

(*b*) Besides 577,641 *l.* chargeable against the account of the Commission, but included in 634,508 *l.* under "Permanent Debt discharged."

ABSTRACT C.—DETAILS OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	12,302,077	101,410,321	-	4,420,500	101,180,700	-	10,446,000	102,152,900	—
Remittances:									
Inland Money Orders	-	6,468,418	-	-	7,023,000	-	-	7,600,000	—
Other Local Remittances (net)	-	84,042	-	-	19,900	-	-	23,300	—
Other Departmental Accounts	-	765,864	-	-	1,050,200	-	-	1,061,200	—
Net Receipts by Civil Treasuries from—									
Post Office	-	300,849	-	-	474,000	-	-	470,000	—
Guaranteed Railways	-	-	-	-	4,223,000	-	-	4,195,500	—
Net Receipts from Civil Treasuries by—									
Telegraph	-	65,283	-	-	111,500	-	-	153,600	—
Marine	-	871,751	-	-	237,500	-	-	175,900	—
Military	-	11,365,609	-	-	10,856,400	-	-	10,996,000	—
Public Works	-	3,712,197	-	-	4,847,300	-	-	4,608,500	—
Remittance Account between England and India.	372,166	1,548,059	-	422,300	1,470,500	-	296,500	1,428,600	—
Total	372,166	25,182,072	25,554,238	422,300	30,313,300	30,735,600	296,500	30,712,600	31,009,100
Net	-	-	186,211	-	-	632,100	-	-	0
SECRETARY OF STATE'S BILLS DRAWN.	14,119,128	-	14,119,128	17,800,000	-	17,800,000	16,500,000	-	16,500,000
TOTAL RECEIPTS	26,793,371	126,592,393	-	22,642,800	131,494,000	-	27,242,500	132,865,500	—
Opening Balance	2,620,909	14,522,913	-	3,429,874	14,821,550	-	3,606,174	12,440,050	—
GRAND TOTAL - £.	29,414,280	141,115,306	-	26,072,674	146,315,550	-	30,848,674	145,305,550	—

Fort William, Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT D.—ACCOUNT of PROVINCIAL and LOCAL SAVINGS charged to REVENUE, and

PROVINCIAL AND

Note.—These Balances do not include the Balances

	India.	Central Provinces.	Burmah.	Assam.
ACCOUNTS, 1882-83.	£.	£.	£.	£.
Balance at end of 1881-82	5,189	200,212	441,485	103,841
Added in 1882-83	4,346	31,606	-	13,700
Spent in 1882-83	-	-	199,382	-
Balance at end of 1882-83 £.	9,535	231,818	242,103	117,541
REVISED ESTIMATE, 1883-84.				
Balance at end of 1882-83 (by Accounts)	9,535	231,818	242,103	117,541
Added in 1883-84	-	61,900	-	-
Spent in 1883-84	500	-	189,300	39,400
Balance at end of 1883-84 £.	9,035	293,718	52,803	78,141
BUDGET ESTIMATE, 1884-85.				
Balance at end of 1883-84 (by Revised Estimate).	9,035	293,718	52,803	78,141
Added in 1884-85	-	-	-	-
Spent in 1884-85	2,200	12,900	15,800	55,800
Balance at end of 1884-85 £.	6,835	280,818	37,003	22,341

Fort William, Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

OTHER THAN REVENUE AND EXPENDITURE—*continued.* *Rs.* 10 = £. 1.

	ACCOUNTS, 1882-83.			REVISED ESTIMATE, 1883-84.			BUDGET ESTIMATE, 1884-85.		
	England.	India.	TOTAL.	England.	India.	TOTAL.	England.	India.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	24,553,224	87,338,861	-	21,060,500	87,126,100	-	27,151,900	88,168,600	—
Remittances:									
Inland Money Orders	-	6,454,198	-	-	7,023,000	-	-	7,600,000	—
Other Local Remittances	—	—	—	—	—	—	—	—	—
Other Departmental Accounts	-	762,276	-	-	577,500	-	-	1,054,100	—
Net Payments into Civil Treasuries by—									
Post Office	-	283,240	-	-	474,000	-	-	470,000	—
Guaranteed Railways	-	-	-	-	4,223,000	-	-	4,195,500	—
Net Issues from Civil Treasuries to—									
Telegraph	-	65,583	-	-	111,500	-	-	153,600	—
Marine	-	872,537	-	-	237,500	-	-	175,900	—
Military	-	11,374,552	-	-	10,856,400	-	-	10,996,000	—
Public Works	-	3,659,011	-	-	4,847,300	-	-	4,608,500	—
Remittance Account between England and India.	1,431,182	465,448	-	1,406,000	347,300	-	1,634,500	372,500	—
Total	1,431,182	23,936,845	25,368,027	1,406,000	28,697,500	30,103,500	1,634,500	29,626,100	31,260,600
Net	-	-	0	-	-	0	-	-	251,500
SECRETARY OF STATE'S BILLS PAID.	-	15,018,050	15,018,050	-	18,051,900	18,051,900	-	16,500,000	16,500,000
TOTAL DISBURSEMENTS	25,984,406	126,293,756	-	22,466,500	133,875,500	-	28,786,400	134,294,700	
Closing Balance	(a) 3,429,874	(a) 14,821,550	-	3,606,174	12,440,050	-	2,062,274	11,010,850	
GRAND TOTAL £.	29,414,280	141,115,306	-	26,072,674	146,315,550	-	30,848,674	145,305,550	

(a) Includes in England 1,001,393 *l.*, and in India 826,012 *l.*, on account of the Commission for Reduction of Debt.

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

held at the Disposal of PROVINCIAL GOVERNMENTS under their Provincial Contracts.

LOCAL BALANCES.

of Deposits and Advances upon Local Fund Accounts.

Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
£.	£.	£.	£.	£.	£.
918,061	1,358,748	409,877	647,700	732,743	4,817,856
-	-	-	62,519	-	112,171
548,808	282,788	104,023	-	179,796	1,314,797
369,253	1,075,960	305,854	710,219	552,947	3,615,230
369,253	1,075,960	305,854	710,219	552,947	3,615,230
-	-	-	-	-	61,900
179,300	496,900	14,300	84,200	164,200	1,168,100
189,953	579,060	291,554	626,019	388,747	2,509,030
199,553	541,560	291,554	626,019	388,747	2,481,130
-	-	-	-	1,800	120,100
118,300	397,900	66,800	83,200	-	634,600
317,853	143,660	224,754	542,819	390,547	1,966,630

D. Barbour,
Secretary to the Government of India.

J. Westland,
Comptroller General.

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE.

NET REVENUE.

	Accounts, 1882-83.					
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	
	£.	£.	£.	£.	£.	
Land Revenue	21,876,047	91,471	21,784,576	3,042,491	18,742,085	1
Opium	9,499,594	330	9,499,264	2,282,816	7,216,448	2
Salt	6,177,781	53,797	6,123,984	449,030	5,674,954	3
Stamps	3,379,681	36,633	3,343,048	123,398	3,219,650	4
Excise	3,609,561	39,782	3,569,779	94,431	3,475,348	5
Provincial Rates	2,683,015	16,578	2,666,437	53,455	2,612,982	6
Customs	1,296,119	52,391	1,243,728	154,982	1,088,746	7
Assessed Taxes	517,811	20,975	496,836	12,853	483,983	8
Forest	938,228	2,953	935,275	567,318	367,957	9
Registration	285,829	1,686	284,143	184,501	99,642	10
Tributes from Native States	689,945	10	689,935	- -	689,935	11
	50,953,611	316,606	50,637,005	6,965,275	43,671,730	12
Deduct—Assignments and Compensations	- -	- -	- -	- -	1,195,087	13
					42,476,643	14
Productive Public Works	- -	- -	12,224,100	11,741,747	482,353	15
TOTAL NET REVENUE £.	- -	- -	- -	- -	42,958,996	16

NET EXPENDITURE.

	Accounts, 1882-83.			
	Gross Expenditure.	Receipts.	Net Expenditure.	
	£.	£.	£.	
Interest	4,468,132	- - -	4,468,132	17
Post Office, Telegraph, and Mint	1,908,569	1,708,994	199,575	18
Civil Department	10,947,971	1,437,246	9,510,725	19
Miscellaneous Civil Charges	3,890,407	1,378,515	2,511,892	20
Famine Relief and Insurance	1,500,000	- - -	1,500,000	21
Public Works not classed as Productive	7,165,747	830,582	6,335,165	22
Army Services	17,440,250	1,592,183	15,848,067	23
Exchange on Transactions with London	3,081,433	- - -	3,081,433	24
	50,402,509	6,947,520	43,454,989	25
	Surplus.	Deficit.		
Provincial and Local Surpluses and Deficits	112,171	1,314,797	— 1,202,626	26
TOTAL NET EXPENDITURE £.	- - -	- - -	42,252,363	27
Surplus (+) or Deficit (—)	- - -	- - -	+ 706,633	28
		£.	42,958,996	29

Fort William, Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

ABSTRACT E.—STATEMENT OF NET REVENUE AND EXPENDITURE.

NET REVENUE.

	Revised Estimate, 1883-84.					Budget Estimate, 1884-85.				
	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total, after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	21,869,500	209,000	21,660,500	3,242,500	18,418,000	21,888,200	53,000	21,835,200	3,340,700	18,494,500
2	9,483,200	400	9,482,800	1,863,500	7,619,300	8,594,200	400	8,593,800	2,352,900	6,240,900
3	6,267,200	42,400	6,224,800	478,900	5,745,900	6,328,900	41,300	6,287,600	521,700	5,765,900
4	3,495,400	37,400	3,458,000	110,700	3,347,300	3,533,000	33,600	3,499,400	129,700	3,369,700
5	3,774,800	23,900	3,750,900	92,800	3,658,100	3,796,900	19,700	3,777,200	98,600	3,678,600
6	2,734,900	10,400	2,724,500	53,100	2,671,400	2,740,300	7,200	2,733,100	53,000	2,680,100
7	1,246,000	30,800	1,215,200	138,200	1,077,000	1,289,500	43,100	1,246,400	142,000	1,104,400
8	516,900	16,300	500,600	13,600	487,000	518,100	17,700	500,400	13,800	486,600
9	1,009,900	2,600	1,007,300	685,000	322,300	1,053,400	3,400	1,050,000	727,200	322,800
10	262,100	1,200	260,900	170,800	90,100	265,600	1,000	264,600	176,500	88,100
11	721,200	- -	721,200	- -	721,200	695,900	- -	695,900	- -	695,900
12	51,381,100	374,400	51,006,700	6,849,100	44,157,600	50,704,000	220,400	50,483,600	7,556,100	42,927,500
13	- -	- -	- -	- -	1,256,200	- -	- -	- -	- -	1,240,100
14	- -	- -	- -	- -	42,901,400	- -	- -	- -	- -	41,687,400
15	- -	- -	12,969,800	12,059,700	910,100	- -	- -	13,631,100	12,542,800	1,088,300
16	- -	- -	- -	- -	43,811,500	- -	- -	- -	- -	42,775,700

NET EXPENDITURE.

	Revised Estimate, 1883-84.			Budget Estimate, 1884-85.		
	Gross Expenditure.	Receipts.	Net Expenditure.	Gross Expenditure.	Receipts.	Net Expenditure.
	£.	£.	£.	£.	£.	£.
17	4,249,700	- - -	4,249,700	4,162,200	- - -	4,162,200
18	2,020,400	1,623,100	397,300	2,158,400	1,734,700	423,700
19	11,307,000	1,437,000	9,870,000	11,426,100	1,455,600	9,970,500
20	3,960,200	1,414,300	2,545,900	3,973,800	1,256,100	2,717,700
21	1,500,000	- - -	1,500,000	1,750,000	- - -	1,750,000
22	6,841,400	826,200	6,015,200	6,089,000	917,700	5,171,300
23	17,126,600	918,400	16,208,200	16,098,600	861,200	15,237,400
24	3,860,000	- - -	3,860,000	3,538,100	- - -	3,538,100
25	50,865,300	6,219,000	44,646,300	49,196,200	6,225,300	42,970,900
26	Surplus. 61,900	Deficit. 1,168,100	—1,106,200	Surplus. 120,100	Deficit. 634,600	—514,500
27	- - -	- - -	43,540,100	- - -	- - -	42,456,400
28	- - -	- - -	+ 271,400	- - -	- - -	+ 319,300
29	- - -	- - -	43,811,500	- - -	- - -	42,775,700

J. Westland,
Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX II.

BUDGET ESTIMATE, 1883-84.

Arranged according to the New Classification.

CONTENTS.

Budget Estimate, 1883-84 - - - - - - - - - -

BUDGET ESTIMATE, 1883-84,

According to the New Classification.

The figures in thick type are those which appear in the General Account. *Rs.* 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	Total.
	England.	India.	India.	
Principal Heads of Revenue:	£.	£.	£.	£.
I.—Land Revenue	- -	13,514,500	8,278,200	21,792,700
II.—Opium	- -	9,200,000	- -	9,200,000
III.—Salt	- -	6,136,500	30.500	6,167,000
IV.—Stamps	- -	1,729,600	1,697,600	3,427,200
V.—Excise	- -	1,826,300	1,797,000	3,623,300
VI.—Provincial Rates	- -	500	2,687,700	2,688,200
VII.—Customs	- -	1,061,800	193,300	1,255,100
VIII.—Assessed Taxes	- -	261,700	261,700	523,400
IX.—Forest	2,500	426,800	506,500	935,800
X.—Registration	- -	140,600	139,800	280,400
XI.—Tributes from Native States	- -	701,000	- -	701,000
Total	2,500	34,999,300	15,592,300	**50,594,100**
Post Office, Telegraph, and Mint:				
XII.—Post Office	- -	1,006,000	4,900	1,010,900
XIII.—Telegraph	43,000	514,000	100	557,100
XIV.—Mint	- -	102,000	- -	102,000
Total	43,000	1,622,000	5,000	**1,670,000**
Receipts by Civil Departments:				
XV.—Law and Justice	- -	39,200	605,800	645,000
XVI.—Police	- -	200	226,000	226,200
XVII.—Marine	- -	89,000	118,100	207,100
XVIII.—Education	- -	900	204,000	204,900
XIX.—Medical	2,000	100	46,500	48,600
XX.—Scientific and other Minor Departments	500	17,200	52,800	70,500
Total	2,500	146,600	1,253,200	**1,402,300**
Miscellaneous:				
XXI.—Interest	5,000	615,600	30,400	651,000
XXII.—Receipts in aid of Superannuations, &c.	99,700	168,400	25,100	293.200
XXIII.—Stationery and Printing	- -	7,000	50,200	57,200
XXIV.—Miscellaneous	8,000	38,700	221,400	268,100
Total	112,700	829,700	327,100	**1,269,500**
Revenue from Productive Public Works:				
XXV.—State Railways (Gross Earnings)	- -	1,984,000	746,500	2,730,500
East Indian Railway (Gross Earnings)	200	4,655,000	- -	4,655,200
XXVI.—Guaranteed Railways (net Traffic Receipts)	- -	3,539,000	- -	3,539,000
XXVII.—Irrigation and Navigation (direct Receipts)	- -	273,200	612,200	885,400
Madras Irrigation and Canal Company (net Traffic Receipts).	—	—	—	—
XXVIII.—Portion of Land Revenue due to Irrigation	- -	545,500	- -	545,500
Total	200	10,996,700	1,358,700	**12,355,600**
Receipts on account of Public Works not classed as Productive:				
XXIX.—State Railways	- -	157,400	34,500	191,900
XXX.—Subsidized Railways	1,000	10,000	- -	11,000
XXXI.—Irrigation and Navigation	- -	31,000	110.300	141,300
XXXII.—Military Works	- -	39,200	- -	39,200
XXXIII.—Civil Buildings, Roads, and Services	17,400	7,300	456,600	481,300
Total	18,400	244,900	601,400	**864,700**
Receipts by Military Departments:				
XXXIV.—Army	41,000	824,800	- -	865 800
XXXV.—Military operations in Afghanistan	—	—	—	—
XXXV.—Military operations in Egypt	—	—	—	—
Total	41,000	824,800	- -	**865,800**
	220,300	49,664,000		
Total Revenues £.	49,884,300		19,137,700	**69,022,000**

BUDGET ESTIMATE, 1883-84—*continued.*

Rs. 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	Total.
	England.	India.	India.	
	£.	£.	£.	£.
INTEREST:				
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	2,494,700	1,321,900	7,000	3,823,600
2.—Interest on Deposits - - - - - -	3,000	433,700	3,700	440,400
Total - - -	2,497,700	1,755,600	10,700	**4,264,000**
DIRECT DEMANDS ON THE REVENUES:				
3.—Refunds and Drawbacks - - - - - -	- -	129,200	66,700	195,900
4.—Assignments and Compensations - - - -	- -	547,600	698,500	1,246,100
Charges in respect of Collection, viz.:				
5.—Land Revenue - - - - - - - -	900	280,400	2,930,400	3,211,700
6.—Opium (including cost of Production) - - -	1,000	2,164,300	- -	2,165,300
7.—Salt (including cost of Production) - - - -	- -	482,400	63,900	546,300
8.—Stamps - - - - - - - - - -	23,400	25,100	54,500	103,000
9.—Excise - - - - - - - - - -	- -	47,000	47,400	94,400
10.—Provincial Rates - - - - - - - -	- -	- -	51,100	51,100
11.—Customs - - - - - - - - -	- -	- -	143,700	143,700
12.—Assessed Taxes - - - - - - - -	- -	7,000	7,000	14,000
13.—Forest - - - - - - - - -	5,000	297,400	374,100	676,500
14.—Registration - - - - - - - - -	- -	93,400	92,900	186,300
Total - - -	30,300	4,073,800	4,530,200	**8,634,300**
POST OFFICE, TELEGRAPH, AND MINT:				
15.—Post Office - - - - - - - - -	102,000	1,016,000	104,800	1,222,800
16.—Telegraph - - - - - - - - -	198,000	543,200	400	741,600
17.—Mint - - - - - - - - - -	4,200	71,200	- -	75,400
Total - - -	304,200	1,630,400	105,200	**2,039,800**
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:				
18.—General Administration - - - - - -	239,000	592,500	723,400	1,554,900
19.—Law and Justice - - - - - - -	1,600	162,900	3,182,200	3,346,700
20.—Police - - - - - - - - -	- -	76,400	2,631,600	2,708,000
21.—Marine (including River Navigation) - - -	136,700	229,500	149,200	515,400
22.—Education - - - - - - - - -	300	9,200	1,190,600	1,200,100
23.—Ecclesiastical - - - - - - - -	300	167,300	- -	167,600
24.—Medical - - - - - - - - -	7,500	14,500	700,700	722,700
25.—Political - - - - - - - - -	27,300	414,300	800	442,400
26.—Scientific and other Minor Departments - - -	20,800	262,400	212,600	495,800
Total - - -	433,500	1,929,000	8,791,100	**11,153,600**
MISCELLANEOUS CIVIL CHARGES:				
27.—Territorial and Political Pensions - - - - -	79,300	664,100	- -	743,400
28.—Civil Furlough and Absentee Allowances - - -	225,000	1,500	- -	226,500
29.—Superannuation Allowances and Pensions - -	1,415,000	232,000	524,300	2,171,300
30.—Stationery and Printing - - - - - -	133,000	—23,900	352,900	462,000
31.—Miscellaneous - - - - - - - - -	30,000	69,400	265,500	364,900
Total - - -	1,882,300	943,100	1,142,700	**3,968,100**
FAMINE RELIEF AND INSURANCE:				
32.—Famine Relief - - - - - - - -	- -	- -	12,500	12,500
33.—Protective Works, Railways - - - - - -	- -	1,012,500	- -	1,012,500
34.—Protective Works, Irrigation - - - - - -	- -	343,300	- -	343,300
35.—Reduction of Debt - - - - - - - -	- -	131,700	- -	131,700
Total - - -	- -	1,487,500	12,500	**1,500,000**
Carried forward - - - £.	5,148,000	11,819,400	14,592,400	31,559,800

BUDGET ESTIMATE, 1883-84—*continued.*

Rs. 10 = £. 1.

	BUDGET ESTIMATE, 1883-84.			
	Imperial.		Provincial and Local.	Total.
	England.	India.	India.	
	£.	£.	£.	£.
Brought forward - - -	5,148,000	11,819,400	14,592,400	31,559,800
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):				
36.—State Railways (Working and Maintenance) - -	- -	1,165,800	407,000	1,572,800
East Indian Railway - - - - - - -	- -	1,936,400	- -	1,936,400
37.—Guaranteed Railway (Surplus Profits, &c.) - -	- -	583,300	- -	583,300
38.—Irrigation and Navigation (Working and Maintenance)	- -	248,800	300,500	549,300
39.—Charges in respect of Capital:				
a. Interest on Debt:				
State Railways - - - - - - - -	- -	1,004,900	303,100	1,308,000
East Indian Railway - - - - - - -	301,600	200,900	- -	502,500
Irrigation - - - - - - - - -	- -	388,000	465,700	853,700
Miscellaneous Public Improvements - - -	- -	21,600	- -	21,600
b. Annuities in purchase of Guaranteed Railways (including Sinking Fund).	1,207,600	- -	- -	1,207,600
c. Guaranteed Railways, Interest - - - - - -	3,296,000	5,200	- -	3,301,200
Total - - -	4,805,200	5,554,900	1,476,300	**11,836,400**
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:				
40.—State Railways (Capital Account) - - - -	- -	87,500	422,900	510,400
41.—State Railways (Working and Maintenance) - -	- -	157,600	27,200	184,800
42.—Subsidized Railways - - - - - -	29,600	55,000	16,300	100,900
Southern Mahratta Railway - - - - -	- -	84,800	- -	84,800
43.—Frontier Railways - - - - - - -	- -	67,500	- -	67,500
44.—Irrigation and Navigation - - - - -	2,000	488,000	314,000	804,000
45.—Military Works - - - - - - -	400	999,600	- -	1,000,000
46.—Civil Buildings, Roads, and Services - - - -	101,700	414,100	3,787,900	4,303,700
Total - - -	133,700	2,354,100	4,568,300	**7,056,100**
ARMY SERVICES:				
47.—Army - - - - - - - - - -	4,045,200	12,018,800	- -	16,064,000
48.—Military Operations in Afghanistan - - - -	—	—	—	—
Military Operations in Egypt - - - - -	—	—	—	—
Total - - -	4,045,200	12,018,800	- -	**16,064,000**
49.—Exchange on Transactions with London - - -	- -	3,548,000	- -	**3,548,000**
TOTAL - - -	14,132,100	35,295,200	20,637,000	**70,064,300**
	49,427,300			
Surpluses - - - - - - - - -	+ 457,000		+ 14,700	—
Deficits - - - - - - - - - -	- - - - - -		—1,514,000	—
Total as per Abstract A. - - -	49,884,300		19,137,700	—
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):				
50.—State Railways - - - - - - - -	812,000	1,583,000	- -	2,395,000
East Indian Railway - - - - - - -	- -	424,000	- -	424,000
51.—Irrigation and Navigation - - - - -	22,600	955,500	- -	978,100
Madras Irrigation and Canal Company's Undertakings	—	—	—	—
52.—Miscellaneous Public Improvements - - - -	- -	23,000	- -	23,000
TOTAL - - -	834,600	2,985,500	- -	**3,820,100**

Fort William,
Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.
J. Westland,
Comptroller General.
D. Barbour,
Secretary to the Government of India.

APPENDIX III.

ACCOUNTS AND ESTIMATES.

ACCOUNTS - - - - - - - - -	1871-72 to 1882-83.
ESTIMATES - - - - - - - - -	1883-84 and 1884-85.

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N.B.—The Provincial and Local Revenue and Expenditure are incorporated in these figures. In the actual accounts they were not incorporated till 1878-79, being represented only by a net entry against "Provincial Services."

GENERAL COMPARATIVE STATEMENT OF

	1871–72.	1872–73.	1873–74.	1874–75.	1875–76.	
REVENUE:	£.	£.	£.	£.	£.	
Principal Heads of Revenue:						
Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480	1
Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425	2
Salt	5,967,619	6,167,632	6,152,977	6,229,396	6,245,555	3
Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368	4
Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339	5
Other Heads	6,487,647	6,660,177	6,095,900	6,083,870	6,297,705	6
TOTAL Principal Heads £.	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872	7
Post Office, Telegraph, and Mint	1,145,521	884,650	1,005,641	1,185,319	1,185,280	8
Receipts by Civil Departments	1,295,071	1,240,808	1,314,381	1,333,288	1,287,669	9
Miscellaneous	1,663,444	1,557,655	1,690,436	1,877,184	1,858,361	10
Revenue from Productive Public Works	3,563,772	3,228,718	4,019,411	4,645,443	4,964,959	11
Receipts on account of Public Works not classed as Productive.	635,557	665,622	749,816	673,689	685,001	12
Receipts by Military Departments	944,420	906,810	1,011,039	988,838	1,045,612	13
TOTAL REVENUE £.	**56,335,463**	**56,306,179**	**56,412,370**	**58,011,148**	**58,911,754**	14
EXPENDITURE:						
Interest	5,749,471	5,564,444	5,382,039	4,848,378	4,830,355	15
Direct Demands on the Revenues	6,893,395	7,262,784	7,388,495	7,813,576	7,874,693	16
Post Office, Telegraph, and Mint	1,273,201	1,339,077	1,372,665	1,460,682	1,504,420	17
Salaries and Expenses of Civil Departments.	9,464,524	9,615,545	9,777,885	10,050,500	10,276,652	18
Miscellaneous Civil Charges	3,226,312	3,441,771	3,545,278	3,742,468	4,138,988	19
Famine Relief and Insurance	- -	- -	3,864,706	2,242,922	601,966	20
Expenditure on Productive Public Works (Revenue Account).	5,173,848	5,458,111	5,625,134	6,081,551	6,260,526	21
Expenditure on Public Works not classed as Productive.	4,832,371	5,176,015	5,621,332	5,451,919	5,525,569	22
Army Services	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	23
Exchange on Transactions with London	428,920	691,287	879,411	785,820	1,355,861	24
TOTAL £.	52,720,154	54,052,646	58,685,374	57,852,975	57,677,490	25
Add— Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them.	491,132	487,861	8,196	89,359	10,065	26
Deduct— Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial Balances.	- -	- -	—473,532	—250,383	—444,746	27
TOTAL EXPENDITURE charged against REVENUE £.	**53,211,286**	**54,540,507**	**58,220,038**	**57,691,951**	**57,242,809**	28
Surplus (+) or Deficit (—) on Revenue Account.	+3,124,177	+1,765,672	—1,807,668	+319,197	+1,668,945	29
Expenditure on Productive Public Works, Capital Account.	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	30

REVENUE AND EXPENDITURE, 1871-72 to 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	19,891,491	19,891,145	22,323,868	21,861,150	21,112,995	21,948,022	21,876,047	21,869,500	21,888,200
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,483,200	8,594,200
3	6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,267,200	6,328,900
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,495,400	3,533,000
5	2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,774,800	3,796,900
6	5,939,963	6,569,721	7,441,770	7,596,160	7,607,461	7,659,729	6,410,947	6,491,000	6,562,800
7	46,622,397	47,556,325	51,836,048	53,074,645	52,702,302	53,654,461	50,953,611	51,381,100	50,704,000
8	1,397,546	1,652,720	1,510,835	1,740,493	1,647,305	1,489,699	1,708,994	1,623,100	1,734,700
9	1,298,731	1,397,945	1,385,568	1,439,771	1,468,150	1,513,083	1,437,246	1,437,000	1,455,600
10	1,721,216	1,650,413	1,691,165	1,666,580	1,985,959	1,707,226	1,378,515	1,414,300	1,256,100
11	5,890,281	7,826,136	6,927,224	8,675,242	10,864,102	12,230,858	12,224,100	12,969,800	13,631,100
12	729,226	920,131	739,695	696,133	745,221	727,799	830,582	826,200	917,700
13	925,473	869,981	974,781	1,079,982	4,221,734	3,821,475	1,592,183	918,400	861,200
14	58,584,870	61,873,651	65,065,316	68,372,846	73,634,773	75,144,601	70,125,231	70,569,900	70,560,400
15	4,907,443	5,031,202	4,959,066	4,976,306	4,083,220	4,558,100	4,468,132	4,249,700	4,162,200
16	8,401,789	8,313,841	7,467,620	7,858,312	8,046,621	8,220,111	8,476,968	8,479,700	9,016,600
17	1,523,477	1,577,076	1,663,382	1,706,246	1,765,957	1,771,662	1,908,569	2,020,400	2,158,400
18	10,539,372	10,392,252	10,384,384	10,388,441	10,581,117	11,038,504	10,947,971	11,307,000	11,426,100
19	3,752,059	3,757,125	3,857,054	3,945,871	3,927,883	4,044,532	3,890,407	3,960,200	3,973,800
20	2,145,431	5,345,985	313,420	103,990	34,469	1,500,000	1,500,000	1,500,000	1,750,000
21	6,579,434	7,369,807	8,180,919	8,952,899	10,741,753	11,097,800	11,741,747	12,059,700	12,542,800
22	5,192,289	5,066,965	5,171,501	6,371,166	7,397,443	6,393,531	7,165,747	6,841,400	6,089,000
23	15,792,112	16,639,761	17,092,488	21,712,862	28,086,495	18,861,142	17,440,250	17,126,600	16,098,600
24	2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,081,433	3,860,000	3,538,100
25	60,892,708	65,048,936	62,315,665	68,942,496	77,381,167	71,042,082	70,621,224	71,404,700	70,735,600
26	238,962	393,458	716,378	633,077	336,686	1,521,019	112,171	61,900	120,100
27	—364,022	—25,656	—973	—19,778	—38,725	— 1,227	—1,314,797	—1,168,100	—634,600
28	60,767,648	65,416,738	63,031,070	69,555,795	77,679,128	72,561,874	69,418,598	70,298,500	70,241,100
29	—2,182,778	—3,543,087	+2,034,246	—1,182,949	—4,044,355	+2,582,727	+706,633	+271,400	+319,300
30	3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,649,898	4,031,800	4,764,400

DETAILS OF REVENUE, 1871–72 TO 1884–85.

	1871–72.	1872–73.	1873–74.	1874–75.	1875–76.	
PRINCIPAL HEADS OF REVENUE:	£.	£.	£.	£.	£.	
I.—Land Revenue	20,531,719	21,375,076	21,060,274	21,332,176	21,540,480	1
II.—Opium	9,253,859	8,684,691	8,324,879	8,556,629	8,471,425	2
III.—Salt	5,967,619	6,167,032	6,152,977	6,229,396	6,245,555	3
IV.—Stamps	2,476,333	2,610,025	2,699,936	2,758,042	2,835,368	4
V.—Excise	2,370,501	2,324,915	2,287,680	2,347,274	2,494,339	5
VI.—Provincial Rates	1,636,635	1,893,398	1,834,532	1,872,938	1,947,255	6
VII.—Customs	2,579,437	2,657,878	2,636,450	2,682,233	2,724,426	7
VIII.—Assessed Taxes	851,917	601,473	34,483	20,191	14,642	8
IX.—Forest	517,664	588,002	639,513	598,367	697,543	9
X.—Registration	157,958	177,961	182,378	185,169	187,651	10
XI.—Tributes from Native States	744,036	741,465	768,544	724,972	726,188	11
Total £.	47,087,678	47,821,916	46,621,646	47,307,387	47,884,872	12
POST OFFICE, TELEGRAPH, AND MINT:						
XII.—Post Office	821,003	580,587	688,459	739,819	765,751	13
XIII.—Telegraph	228,368	249,802	250,638	286,479	309,040	14
XIV.—Mint	96,150	54,261	66,544	159,021	110,489	15
Total £.	1,145,521	884,650	1,005,641	1,185,319	1,185,280	16
RECEIPTS BY CIVIL DEPARTMENTS:						
XV.—Law and Justice	558,682	594,695	626,837	606,876	593,805	17
XVI.—Police	350,185	235,757	238,538	207,980	234,736	18
XVII.—Marine	196,894	208,943	236,332	302,067	229,732	19
XVIII.—Education	157,333	148,390	150,806	141,431	147,140	20
XIX.—Medical	22,943	32,088	38,344	45,575	34,694	21
XX.—Scientific and other Minor Departments.	9,034	20,935	23,524	29,359	47,562	22
Total £.	1,295,071	1,240,808	1,314,381	1,333,288	1,287,669	23
MISCELLANEOUS:						
XXI.—Interest	371,477	519,081	467,509	559,416	578,223	24
XXII.—Receipts in aid of Superannuations, &c.	685,503	590,436	701,581	702,881	753,371	25
XXIII.—Stationery and Printing	17,259	31,732	54,938	50,491	59,135	26
XXIV.—Miscellaneous	589,205	416,406	466,408	564,396	467,632	27
Total £.	1,663,444	1,557,655	1,690,436	1,877,184	1,858,361	28
REVENUE FROM PRODUCTIVE PUBLIC WORKS:						
XXV.—State Railways (Gross Earnings).	3,766	16,533	39,914	130,986	292,835	29
East Indian Railways (Gross Earnings).	- -	- -	- -	- -	- -	30
XXVI.—Guaranteed Railways (Net Traffic Receipts).	1,581,941	1,205,444	1,589,671	1,959,659	2,452,481	31
East Indian Railway (Net Traffic Receipts).	1,606,148	1,654,933	2,023,443	2,171,905	1,807,729	32
XXVII.—Irrigation and Navigation (Direct Receipts).	380,122	358,393	377,018	389,927	429,679	33
Madras Irrigation and Canal Company (Net Traffic Receipts).	—8,205	—6,585	—10,635	—7,034	—17,765	34
XXVIII.—Portion of Land Revenue due to Irrigation (*a*).	- -	- -	- -	- -	- -	35
Total £.	3,563,772	3,228,718	4,019,411	4,645,443	4,964,959	36
RECEIPTS ON ACCOUNT OF PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
XXIX.—State Railways	- -	- -	- -	- -	- -	37
XXX.—Subsidized Railways	- -	- -	- -	- -	- -	38
XXXI.—Irrigation and Navigation	98,811	124,417	165,674	*146,491	163,095	39
XXXII.—Military Works (*b*)	- -	16,939	17,303	16,675	16,478	40
XXXIII.—Civil Buildings, Roads, and Services.	536,746	524,266	566,839	510,523	505,428	41
Total £.	635,557	665,622	749,816	673,689	685,001	42
RECEIPTS BY MILITARY DEPARTMENTS:						
XXXIV.—Army	944,420	906,810	1,011,039	988,838	1,045,612	43
XXXV.—Military Operations in Afghanistan.	- -	- -	- -	- -	- -	44
Military Operations in Egypt	- -	- -	- -	- -	- -	45
Total £.	944,420	906,810	1,011,039	988,838	1,045,612	46
TOTAL REVENUE £.	56,335,463	56,306,179	56,412,370	58,011,148	58,911,754	47

(*a*) Not separately stated till 1877–78. (*b*) The figure for 1871–72 is not stated separately from "Civil Buildings, Roads, and Services;" in the next four years the figure for "India, General," alone can be thus separately stated.

DETAILS OF REVENUE, 1871-72 TO 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	19,891,491	19,891,145	22,323,868	21,861,150	21,112,995	21,948,022	21,876,047	21,869,500	21,888,200
2	9,122,460	9,182,722	9,399,401	10,319,162	10,480,051	9,862,444	9,499,594	9,483,200	8,594,200
3	6,305,869	6,461,225	6,941,120	7,266,413	7,115,988	7,375,620	6,177,781	6,267,200	6,328,900
4	2,838,628	2,993,483	3,110,540	3,193,739	3,250,581	3,381,372	3,379,681	3,495,400	3,533,000
5	2,523,986	2,458,029	2,619,349	2,838,021	3,135,226	3,427,274	3,609,561	3,774,800	3,796,900
6	1,930,325	2,255,937	2,638,835	2,882,125	2,776,370	2,895,490	2,683,015	2,734,900	2,740,300
7	2,484,448	2,624,123	2,326,561	2,280,793	2,539,612	2,361,388	1,206,119	1,246,000	1,289.500
8	14,535	101,682	900,920	785,318	558,720	536,829	517,811	516,900	518,100
9	616,468	678.699	605,433	676,234	709,320	874,435	938,228	1,009,900	1,053,400
0	199,253	234,160	266,361	269,239	281,230	284,714	285,829	262,100	265,600
1	694,934	675,120	703,660	702,451	742,209	706,873	689,945	721,200	695,900
2	**46,622,397**	**47,556,325**	**51,836,048**	**53,074,645**	**52,702,302**	**53,654,461**	**50.953,611**	**51,381,100**	**50,704,000**
3	797,465	850,431	911,806	1,004,372	1,018,653	949,907	977,797	1,011,700	1,059,000
4	341,227	358,430	426,694	505,552	539,087	469,208	545,315	525,100	573,500
5	258,854	443,859	172,335	230,569	89,565	70,584	185,882	86,300	102.200
6	**1,397,546**	**1,652,720**	**1,510,835**	**1,740,493**	**1,647,305**	**1,489,699**	**1,708,994**	**1,623,100**	**1,734,700**
	609,033	618,388	647,131	658,902	687,764	677,454	656,934	589,000	617,900
	216,856	255,254	211,108	227,657	241,769	248,005	227,642	310,800	308,800
	233,179	231,538	250,595	258,187	246,519	237,876	222,422	200,900	205,900
	150,056	152,990	147,425	139,414	170,238	189,292	198,558	200,900	198,700
	36,677	37,982	44,332	56,329	43,368	39,507	56,010	50,200	48,100
	52,930	101,793	84,977	99,282	78,492	120,949	75,680	85,200	76,200
	1,298,731	**1,397,945**	**1,385,568**	**1,439,771**	**1,468,150**	**1,513,083**	**1,437,246**	**1,437,000**	**1,455,600**
	542,699	534,243	628,367	748,050	875,679	896,904	693,864	790,800	653,100
	611,205	601,611	667,485	525,141	315,999	356,273	305,260	299,700	293,700
	50,024	35,381	47,096	56,019	62,462	57,811	57,858	52,900	53,000
	517,288	479,178	348,217	337,370	731,819	396,238	321,533	270,900	256,300
	1,721,216	**1,650,413**	**1,691,165**	**1,666,580**	**1,985,959**	**1,707,226**	**1,378,515**	**1,414,300**	**1,256,100**
	380,668	582,077	976,828	1,548,728	2,268,905	2,556,542	2,646,327	3,087,300	3,716,900
	- -	- -	-	1,177,692	4,252,841	4,710,506	4,601,288	5,030,200	4,850,200
	2,641,762	3,627,968	2,709,998	2,476,347	2,894,653	3,615,479	3,582,046	3,365,000	3,613,000
	2,445,879	2,965,491	2,491,308	2,146,237	18,890	146	—	—	—
	425,201	502,981	613,270	708,041	639,144	865,799	930,982	944,500	942,600
	—3,229	—8,750	8,886	15,799	—7,650	—8,834	—5,624	—	—
	- -	156,369	126,934	602,398	797,319	491,220	469,081	542,800	508,400
	5,890,281	**7,826.136**	**6,927,224**	**8,675,242**	**10,864,102**	**12,230,858**	**12,224,100**	**12,969,800**	**13,631,100**
	- -	- -	- -	- -	- -	- -	138,792	174,900	196,100
	- -	- -	- -	- -	- -	2,299	3,680	2,700	—
	177,269	166,104	168,619	193,067	197,908	131,239	139,057	142,600	140,700
	39,251	39,237	39,554	38,255	36,727	50,298	44,306	36,700	37,700
	512,706	714,790	531,522	464,811	510,586	543,972	504,747	469,300	543,200
	729,226	**920,131**	**739,695**	**696,133**	**745,221**	**727,799**	**830,582**	**826,200**	**917,700**
	925,473	869,981	974,781	1,029,483	924,127	1,161,707	1,007,480	917,100	861,200
	- -	- -	- -	50,499	3,297,607	2,659,768	—	—	—
	- -	- -	- -	- -	- -	- -	584,703	1,300	—
	925,473	**869,981**	**974,781**	**1,079,982**	**4,221,734**	**3,821,475**	**1,592,183**	**918,400**	**861,200**
	8,584,870	**61,873,651**	**65,065,316**	**68,372,846**	**73,634,773**	**75,144,601**	**70,125,231**	**70,569,900**	**70,560,400**

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85. - - - -

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
INTEREST:	£.	£.	£.	£.	£.	
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works).	5,266,664	5,008,553	4,840,947	4,468,557	4,443,774	1
2.—Interest on other obligations -	482,807	555,891	541,092	379,821	386,581	2
Total - - -	**5,749,471**	**5,564,444**	**5,382,039**	**4,848,378**	**4,830,355**	3
DIRECT DEMANDS ON THE REVENUES:						
3.—Refunds and Drawbacks - -	191,507	258,938	231,375	225,434	302,696	4
4.—Assignments and Compensations	876,089	898,981	870,751	897,656	903,524	5
Charges in respect of Collection, viz.:—						
5.—Land Revenue - - - -	2,808,015	2,824,546	2,866,599	2,865,172	2,950,885	6
6.—Opium (including cost of Production).	1,596,646	1,814,268	2,001,280	2,341,546	2,218,565	7
7.—Salt (including cost of Production)	478,244	477,741	479,636	463,714	508,661	8
8.—Stamps - - - - - -	103,779	92,101	88,840	125.470	106,436	9
9.—Excise - - - - -	139,589	134,045	98,444	91,916	87,226	10
10.—Provincial Rates - - -	11,964	47,958	37,085	41,292	52,735	11
11.—Customs - - - - -	187,287	183,031	186,767	187,124	187,695	12
12.—Assessed Taxes - - - -	29,976	13,458	2,232	14	10	13
13.—Forest - - - - -	359,451	400,186	403,447	444,021	419,811	14
14.—Registration - - - -	110,848	117,531	122,039	130,217	136,449	15
Total - - -	**6,893,395**	**7,262,784**	**7,388,495**	**7,813,576**	**7,874,693**	16
POST OFFICE, TELEGRAPH, AND MINT:						
15.—Post Office - - - -	738,279	769,318	883,181	895,966	903,634	17
16.—Telegraph - - - -	450,602	483,549	411,837	432,109	493,160	18
17.—Mint - - - - -	84,320	86,210	77,647	132,607	107,626	19
Total - - -	**1,273,201**	**1,339,077**	**1,372,665**	**1,460,682**	**1,504,420**	20
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:						
18.—General Administration - -	1,389,451	1,403,348	1,419,775	1,386,786	1,438,879	21
19.—Law and Justice - - -	2,850,249	2,850,001	3,000,303	3,074,440	3,102,167	22
20.—Police - - - - -	2,538,505	2,425,764	2,443,418	2,450,088	2,473,340	23
21.—Marine (including River Navigation).	523,391	514,554	481,441	549,335	579,731	24
22.—Education - - - -	850,163	881,020	914,831	986,802	1,020,870	25
23.—Ecclesiastical - - - -	158,192	156,762	163,562	165,551	162,122	26
24.—Medical - - - - -	582,221	593,684	620,820	657,439	671,068	27
25.—Political - - - - -	316,104	392,300	366,756	404,595	430,443	28
26.—Scientific and other Minor Departments.	306,248	398,112	366,979	375,464	398,032	29
Total - - -	**9,464,524**	**9,615,545**	**9,777,885**	**10,050,500**	**10,276,652**	30
MISCELLANEOUS CIVIL CHARGES:						
27.—Territorial and Political Pensions	848,421	850,909	985,949	840,712	810,200	31
28.—Civil Furlough and Absentee Allowances.	174,434	157,006	258,942	217,378	229,776	32
29.—Superannuation Allowances and Pensions.	1,505,787	1,626,948	1,576,885	1,831,378	1,990,028	33
30.—Stationery and Printing - -	297,497	315,904	358,393	427,083	462,527	34
31.—Miscellaneous - - - -	400,173	491,004	365,109	425,917	646,457	35
Total - - -	**3,226,312**	**3,441,771**	**3,545,278**	**3,742,468**	**4,138,988**	36
FAMINE RELIEF AND INSURANCE:						
32.—Famine Relief - - - -	- -	- -	3,864,706	2,242,922	601,966	37
33.—Protective Works, Railways -	- -	- -	- -	- -	- -	38
34.—Protective Works, Irrigation -	- -	- -	- -	- -	- -	39
35.—Reduction of Debt - - -	- -	- -	- -	- -	- -	40
Total - - -	- -	- -	**3,864,706**	**2,242,922**	**601,966**	41
Carried forward - - - £.	26,606,908	27,223,621	31,331,068	30,158,526	29,227,074	42

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85.

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	4,512,722	4,672,450	4,575,069	4,590,482	3,669,195	4,024,116	3,997,469	3,807,600	3,686,800
2	394,721	358,752	383,997	385,824	414,025	533,984	470,663	442,100	475,400
3	**4,907,443**	**5,031,202**	**4,959,066**	**4,976,306**	**4,083,220**	**4,558,100**	**4,468,132**	**4,249,700**	**4,162,200**
4	251,061	230,521	250,529	254,645	346,240	272,370	316,606	374,400	220,400
5	878,983	867,122	1,032,118	1,142,645	1,215,013	1,194,440	1,195,087	1,256,200	1,240,100
6	2,898,647	2,943,057	2,960,010	2,937,185	2,983,679	3,003,792	3,042,491	3,242,500	3,340,700
7	2,841,647	2,661,266	1,698,730	2,067,492	2,028,757	2,057,335	2,282,816	1,863,500	2,352,900
8	488,987	546,173	404,743	340,687	363,537	486,209	449,030	478,900	521,700
9	96,266	102,673	115,452	114,324	107,465	110,623	123,398	110,700	129,700
10	91,409	99,350	87,839	92,038	95,404	96,886	94,431	92,800	98,600
11	52,130	65,762	64,431	47,866	46,435	53,226	53,455	53,100	53,000
12	202,174	207,611	200,417	201,280	198,927	195,110	154,982	138,200	142,000
13	919	692	37,617	29,886	21,237	13,074	12,853	13,600	13,800
14	458,099	439,938	454,934	465,056	465,976	557,645	567,318	685,000	727,200
15	141,458	149,676	160,800	165,208	173,351	179,401	184,501	170,800	176,500
16	**8,401,780**	**8,313,841**	**7,467,620**	**7,858,312**	**8,046,021**	**8,220,111**	**8,476,968**	**8,479,700**	**9,016,600**
17	919,749	964,098	1,033,470	1,145,554	1,175,505	1,147,935	1,194,010	1,225,900	1,247,500
18	473,127	480,895	525,921	451,143	497,834	536,201	625,279	711,800	822,200
19	130,601	132,083	103,991	109,549	92,618	87,526	89,280	82,700	88,700
20	**1,523,477**	**1,577,076**	**1,663,382**	**1,706,246**	**1,765,957**	**1,771,662**	**1,908,569**	**2,020,400**	**2,158,400**
21	1,500,220	1,503,936	1,502,910	1,498,720	1,537,080	1,494,356	1,563,882	1,586,300	1,576,500
22	3,173,745	3,208,572	3,336,077	3,320,485	3,249,745	3,232,741	3,255,071	3,261,700	3,379,100
23	2,517,708	2,487,615	2,423,627	2,497,755	2,526,663	2,553,861	2,642,892	2,760,600	2,793,900
24	650,974	496,822	505,106	488,785	509,912	623,398	490,200	646,700	517,600
25	1,005,889	1,009,092	984,661	967,633	999,158	1,078,490	1,145,970	1,182,500	1,237,200
26	163,837	158,039	155,200	156,012	158,638	162,136	161,477	160,200	167,400
27	669,061	691,360	671,318	670,220	667,559	683,185	692,872	713,000	730,500
28	505,318	469,072	448,793	430,571	531,183	649,346	513,791	535,700	575,500
29	352,620	367,744	356,692	358,260	401,179	560,991	481,816	460,300	448,400
30	**10,539,372**	**10,392,252**	**10,384,384**	**10,388,441**	**10,581,117**	**11,038,504**	**10,947,971**	**11,307,000**	**11,426,100**
31	793,560	778,971	794,366	691,365	683,760	682,328	685,761	745,500	706,600
32	236,949	238,443	232,483	218,151	225,587	222,642	211,908	217,700	220,900
33	1,847,851	1,929,108	2,040,167	2,235,693	2,190,838	2,182,327	2,203,771	2,172,200	2,205,900
34	447,641	431,224	456,437	412,069	480,606	565,884	507,573	504,600	539,800
35	426,058	379,379	333,601	388,593	347,092	391,351	281,394	320,200	300,600
36	**3,752,059**	**3,757,125**	**3,857,054**	**3,945,871**	**3,927,883**	**4,044,532**	**3,890,407**	**3,960,200**	**3,973,800**
37	2,145,431	5,345,985	313,420	103,990	34,469	34,849	22,103	10,000	—
38	- -	- -	- -	- -	- -	614,551	— 129,101	625,900	1,138,600
39	- -	- -	- -	- -	- -	135,449	263,443	291,000	310,100
40	- -	- -	- -	- -	- -	715,151	1,343,555	573,100	301,300
41	**2,145,431**	**5,345,985**	**313,420**	**103,990**	**34,469**	**1,500,000**	**1,500,000**	**1,500,000**	**1,750,000**
42	31,269,562	34,417,481	28,644,926	28,979,165	28,438,667	31,132,909	31,192,047	31,517,000	32,487,100

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85—*continued.*

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	
	£.	£.	£.	£.	£.	
Brought forward	26,606,903	27,223,621	31,331,068	30,158,526	29,227,074	
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (REVENUE ACCOUNT):						
36.—State Railways (Working Expenses).	7,829	11,171	46,388	86,004	195,414	1
East Indian Railway (Working Expenses) (*a*).	- -	- -	- -	- -	- -	2
37.—Guaranteed Railways (Surplus Profits, Land. and Supervision (*b*).	66,163	163,988	152,438	65,866	162,763	3
East Indian Railway (Surplus Profits, &c).	54,628	75,347	83,876	381,459	128,862	4
38.—Irrigation and Navigation (Working Expenses).	234,990	255,124	265,938	289,879	350,758	5
Madras Irrigation and Canal Company (Land and Supervision).	1,218	964	715	529	520	6
39.—Charges in respect of Capital:						
(*a*). Interest on Debt:						
State Railways	60,621	101,787	177,152	284,527	408,116	7
East Indian Railway	- -	- -	- -	- -	- -	8
Irrigation and Navigation	156,233	191,329	230,721	279,403	326,218	9
Miscellaneous Public Improvements.	- -	- -	- -	- -	- -	10
(*b*). Annuities in purchase of Guaranteed Railways (including Sinking Funds).	- -	- -	- -	- -	- -	11
(*c*). Guaranteed Railways (Interest).	3,072,230	3,105,479	3,116,837	3,148,336	3,162,779	12
East Indian Railway (Interest).	1,469,952	1,502,939	1,501,085	1,495,565	1,475,112	13
Madras Irrigation and Canal Company (Interest).	49,984	49,983	49,984	49,983	49,984	14
Total	5,173,848	5,458,111	5,625,134	6,081,551	6,260,526	15
EXPENDITURE ON PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
40.—State Railways (Capital Account)	2,816	10,833	32,766	105,193	66,279	16
41.—State Railways (Working and Maintenance).	- -	- -	- -	- -	- -	17
42.—Subsidized Railways	- -	- -	- -	- -	- -	18
Southern Mahratta Railway	- -	- -	- -	- -	- -	19
43.—Frontier Railways	- -	- -	- -	- -	- -	20
44.—Irrigation and Navigation	448,415	651,749	595,296	663,034	775,795	21
45.—Military Works	978,421	1,166,558	1,122,960	1,185,926	1,337,738	22
46.—Civil Buildings, Roads, and Services.	3,402,719	3,346,875	3,870,310	3,497,766	3,345,757	23
Total	4,832,371	5,176,015	5,621,332	5,451,919	5,525,569	24
ARMY SERVICES:						
47.—Army	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	25
48.—Military Operations in Afghanistan	- -	- -	- -	- -	- -	26
Military Operations in Egypt	- -	- -	- -	- -	- -	27
Total	15,678,112	15,503,612	15,228,429	15,375,159	15,308,460	28
49.—EXCHANGE ON TRANSACTIONS WITH LONDON.	428,920	691,287	879,411	785,820	1,355,861	29
TOTAL EXPENDITURE £.	52,720,154	54,052,646	58,685,374	57,852,975	57,677,490	30
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (CAPITAL ACCOUNT):						
50.—State Railways	644,620	1,413,649	2,354,625	3,014,180	3,165,184	31
East Indian Railway	- -	- -	- -	- -	- -	32
51.—Irrigation and Navigation	983,854	770,920	1,198,682	1,235,391	1,105,445	33
Madras Irrigation and Canal Company's Undertakings.	- -	- -	- -	- -	- -	34
52.—Miscellaneous Public Improvements.	- -	- -	- -	- -	- -	35
Total	1,628,474	2,184,569	3,553,307	4,249,571	4,270,629	36

(*a*) The East Indian Railway became a State Railway on 1st January 1880.
(*b*) The East Indian Railway portion of "Land and Control" was not stated separately till 1877-78; and before that

Fort William,
Department of Finance and Commerce,
14 March 1884.

E. W. Kellner,
Deputy Comptroller General.

DETAILS OF EXPENDITURE, 1871-72 TO 1884-85—*continued.*

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	Revised Estimate, 1883-84.	Budget Estimate, 1884-85.
	£. 31,269,562	£. 34,417,481	£. 28,644,926	£. 28,979,166	£. 28,438,667	£. 31,132,909	£. 31,192,047	£. 31,517,000	£. 32,487,100
1	287,989	426,005	740,373	1,215,231	1,607,528	1,686,392	1,534,176	1,691,000	2,032,700
2	- -	- -	- -	228,538	1,605,362	1,646,959	2,069,398	2,045,500	2,052,500
3	124,723	271,566	315,908	143,559	149,802	406,983	558,772	641,500	530,000
4	198,269	527,829	579,505	567,664	266,056	1,093	—	—	—
5	363,356	370,847	381,550	414,601	425,473	455,635	501,936	519,000	562,100
6	500	352	585	472	555	513	75	—	—
7	528,737	665,754	913,512	1,048,700	1,204,660	1,160,445	1,226,702	1,321,000	1,459,200
8	- -	- -	- -	34,397	397,244	434,242	486,663	502,800	531,100
9	367,196	402,186	488,476	519,830	762,770	726,386	784,188	845,700	879,800
10	- -	- -	5,836	13,584	17,071	17,952	20,327	—	—
11	- -	- -	- -	- -	(c) 993,298	(c) 1,239,446	1,216,735	1,203,300	1,255,100
12	3,170,639	3,169,862	3,210,057	3,250,132	3,261,951	3,271,771	3,317,872	3,289,900	3,240,300
13	1,488,012	1,485,423	1,495,134	1,466,208	—	—	—	—	—
14	49,983	49,983	49,983	49,983	49,983	49,983	24,903	—	—
15	6,579,434	7,369,807	8,180,919	8,952,899	10,741,753	11,097,800	11,741,747	12,059,700	12,542,800
16	27,287	71,394	220,850	471,410	77,003	247,673	467,776	— 374,600	166,700
17	- -	- -	- -	- -	- -	- -	150,122	170,900	176,700
18	- -	- -	- -	- -	- -	17,527	39,663	100,300	88,400
19	- -	- -	- -	- -	- -	- -	32,950	86,000	89,500
20	- -	- -	- -	1,334,350	2,293,615	224,682	259,500	— 22,500	— 73,000
21	615,152	757,759	630,919	668,907	709,103	789,933	901,115	797,000	752,400
22	1,202,322	1,153,929	1,190,528	966,297	969,168	1,070,546	964,307	1,036,500	923,000
23	3,347,528	3,083,883	3,129,204	2,930,202	3,348,554	4,043,170	4,350,314	5,047,800	3,965,300
24	5,192,289	5,066,965	5,171,501	6,371,166	7,397,443	6,393,531	7,165,747	6,841,400	6,089,000
25	15,702,112	16,639,761	17,092,488	16,896,239	16,718,006	17,216,215	16,138,428	17,076,400	16,098,600
26	- -	- -	- -	4,816,623	11,368,489	1,644,927	17,869	—	—
27	- -	- -	- -	- -	- -	- -	1,283,953	50,200	—
28	15,792,112	16,639,761	17,092,488	21,712,862	28,086,495	18,861,142	17,440,250	17,126,600	16,098,600
29	2,059,311	1,554,922	3,225,831	2,926,403	2,716,809	3,556,700	3,081,433	3,860,000	3,538,100
30	60,892,708	65,048,936	62,315,665	68,942,496	77,381,167	71,042,082	70,621,224	71,404,700	70,755,600
31	2,865,861	3,984,968	3,327,888	2,680,493	2,553,620	1,635,151	1,647,252	3,069,800	3,275,600
32	- -	- -	- -	9,730,862	418,435	1,041,562	628,530	742,000	540,000
33	943,423	806,084	794,654	598,837	614,450	565,804	561,726	740,300	948,800
34	- -	- -	- -	- -	- -	- -	1,762,582	12,800	—
35	- -	- -	259,356	85,000	70,000	68,906	49,808	— 533,100	—
36	3,809,284	4,791,052	4,381,898	13,095,192	3,656,505	3,311,423	4,649,898	4,031,800	4,764,400

year is placed against "Guaranteed Railways."

(c) East Indian Railway.

J. Westland, Comptroller General.

D. Barbour,
Secretary to the Government of India.

APPENDIX IV.

SUPPLEMENTARY TABLES.

TABLE I.—MISCELLANEOUS STATISTICS.

	1876–77.	1877–78.	1878–79.
	£.	£.	£.
Deficit of recorded Revenue compared with whole recorded Expenditure.	5,992,062	8,334,139	2,337,507
Productive Public Works, Capital Expenditure	3,809,284	4,791,052	4,381,898
Recorded Revenue compared with the recorded Expenditure, excluding Expenditure on Productive Public Works:			
Surplus			2,044,391
Deficit	2,182,778	3,543,087	
Net Public Debt incurred	4,750,145	7,345,416	4,199,268
Net Public Debt incurred, including capital transactions with Guaranteed Railway and other Companies and Native States, &c.	3,317,000	6,496,200	3,209,100
Value of Commodities exported, excluding Gold and Silver	61,014,000	65,222,000	60,937,000
Value of Commodities imported, excluding Gold and Silver	37,428,000	41,464,000	37,800,000
Excess of Exports over Imports, excluding Gold and Silver	23,586,000	23,758,000	23,137,000
Net Imports of Gold	207,000	468,000	(Exports)896,000
Net Imports of Silver	7,199,000	14,676,000	3,970,000
TOTAL Net Imports of Gold and Silver	7,406,000	15,144,000	3,074,000
Excess of Exports over Imports, including Gold and Silver	16,180,000	8,614,000	20,063,000
Grand Total Value of Imports and Exports of all kinds	113,908,000	126,252,000	109,777,000
	Rs.	*Rs.*	*Rs.*
Secretary of State's Bills sold (rupees)	14,85,70,000	11,69,85,000	18,78,21,000
	£.	£.	£.
Sterling equivalent received	12,696 000	10,134,000	†15,465,000
Silver coined at the Indian Mints	6,271,000	16,180,000	7,210,770
Gold coined in Germany	2,873,000	7,112,000	5,475,340
Silver coined in Germany	9,523,000	1,669,000	88,498
Maximum price of an oz. Troy standard silver in London	58⅝ *d.* (18th Jan.)	55⅝ *d.* (8th Oct.)	54¼ *d.* (2nd April)
Minimum - - ditto - - ditto	47 *d.* (7th July)	53½ *d.* (21st June)	48½ *d.* (21st Dec.)
	Rs. a.	*Rs. a.*	*Rs. a.*
Maximum price of a sovereign in Calcutta	13 – (7th July)	11 14 (5th Sept.)	12 11 (March)
Minimum - - ditto - - ditto	11 3 (6th Feb.)	11 4 (10th April)	11 11 (11th June)
Average exchange upon Secretary of State's Bills sold per rupee	1*s.* 8·49*d.*	1*s.* 8·79*d.*	1*s.* 7·761*d.*
Fixed rate of exchange for the adjustment of transactions between the Indian and Imperial Treasuries.	1*s.* 9¾*d.*	1*s.* 9½*d.*	1*s.* 9*d.*
Maximum rate of discount on Loans on demand at the Bank of Bengal, Calcutta.	11 (April)	12 (May)	9 (1st April)
Minimum - - ditto - - ditto	5 (Aug. and Sept.)	(Dec. and Jan.)	3 (7th Nov.)
Maximum rate of discount at the Bank of England	2 throughout the year	5 (Oct. and Nov.)	6 (Oct. and Nov.)
Minimum - - ditto - - ditto		2 (subsequently)	2½ (30th May)
	£.	£.	£.
Maximum Money Balances of the three Presidency Banks	6,382,700 (July)	7,574,900 (Jan.)	6,978,500 (July)
Minimum - - ditto - - ditto	4,132,500 (Oct.)	3,672,200 (April)	4,589,300 (Jan.)
Maximum price in Calcutta of Government 4 per cent. Rupee Securities.	102⅜ (25th July)	98¼ (27th June)	97 (July and Aug.)
Minimum - - ditto - - ditto	96¼ (13th Jan.)	92 (8th Sept.)	91⅞ (March)
	£.	£.	£.
Maximum amount outstanding on London Register of Rupee Securities enfaced for interest drafts.	14,125,982 (April)	14,588,744	15,950,002 (Feb.)
Minimum - - ditto - - ditto	12.655,322 (Dec.)	13,057,964	13,826,493 (Oct.)
Maximum price in London of such Securities (in gold)	92 (15th Dec.)	84½ (5th April)	81¾ (1st April)
Minimum - - ditto - - ditto	77 (6th July)	81¼ (23rd Jan.)	72 (23rd Oct.)
Maximum price in London of Secretary of State's 4 per cent. sterling Bonds.	104¾ (22nd Feb.)	104½ (30th Aug.)	104½ (July and Aug.)
Minimum - - ditto - - ditto	101 (20th Oct.)	100½ (21st Mar.)	97 (Oct.)
	£.	£.	£.
Maximum Government Paper Currency outstanding	12,551,185 (7th Feb.)	15,757,790 (15th Jan.)	14,584,900 (Sept.)
Minimum - - ditto - - ditto	10,532,294 (15th May)	11,130,528 (30th April)	11,423,600 (March)
Number of Savings Banks	340	343	338
Number of Depositors in Savings Banks	80,004	83,518	84,503
	£.	£.	£.
Amount deposited in Savings Banks	1,936,193	1,925,335	1,912,401
Average of each deposit	24	23	22
Net addition to deposits	40,741	10,858 (Decrease)	12,934 (Decrease)
	Frs.	*Frs.*	*Frs.*
Cash Reserve at the Bank of France in December of each year, in 000's of francs.	2,169,000	2,042,500	2,041,700
Silver - - ditto - - ditto	638,600	865,400	1,058,100
Per-centage of Silver on the Total Reserve	30	43	52

* Exclusive of 9,730,862 *l.*, debt incurred for the purchase of the East Indian Railway.
† Includes 1,516,193 *l.*, amount remitted by Bills of Exchange on India.

TABLE I.—MISCELLANEOUS STATISTICS.

	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
	£.	£.	£.	£.	£. Revised Estimates.	£. Budget Estimates.
1	4,547,279	7,700,644	728,696	3,943,265	3,760,400	4,445,100
2	3,364,330	3,656,505	3,311,423	4,649,898	4,031,800	4,764,400
3	- - - -	- - - -	2,582,727	706,633	271,400	319,300
4	1,182,949	4,044,139	—	—	—	—
5	* 5,105,160	5,679,815	— 466,636	2,509,150	2,981,200	2,221,100
6	5,756,708	5,339,444	— 773,867	4,105,769	2,981,200	2,221,100
7	67,212,000	74,581,000	81,968,000	83,485,000		
8	41,166,000	53,117,000	49,113,000	52,096,000		
9	26,046,000	21,464,000	32,855,000	31,389,000		
10	1,750,000	3,655,000	4,844,000	4,931,000		
11	7,870,000	3,893,900	5,379,000	7,480,000		
12	9,620,000	7,548,000	10,223,000	12,411,000		
13	16,426,000	13,916,000	22,632,000	18,978,000		
14	122,069,000	138,126,000	143,504,000	150,076,000		
15	*Rs.* 18,95,71,000	*Rs.* 18,32,77,000	*Rs.* 22,21,09,350	*Rs.* 18,58,56,593	*Rs.* 21,87,75,000	*Rs.* 20,30,76,000
16	£. ‡ 15,749,000	£. 15,239,677	£. § 18,412,429	£. 15,120,521	£. 17,800,000	£. 16,500,000
17	10,257,093	4,249,676	2,186,275	6,508,457	—	
18	1,509,877	—	—	—	—	
19	—	—	—	—	—	
20	$53\frac{3}{4}$ *d.* (Nov.)	$52\frac{13}{16}$ (July)	$52\frac{1}{8}$	$52\frac{7}{16}$ (June)	$51\frac{3}{8}$ (Feb.)	
21	$49\frac{5}{8}$ *d.* (April)	51 (Jan.)	$50\frac{7}{8}$ (July)	50 (Dec.)	$50\frac{1}{16}$ (May)	
22	*Rs. a.* 12 11 (May)	*Rs. a.* 12 16 throughout the year.	*Rs. a. p.* 12 6 4 throughout.	—	—	
23	11 15 (Jan.)					
24	1 *s.* 7·94 *d.*	1 *s.* 7·956 *d.*	1 *s.* 7·895 *d.*	1 *s.* 7·525 *d.*	1 *s.* 7·51 *d.*	
25	1 *s.* $7\frac{1}{2}$ *d.*	1 *s.* $8\frac{1}{2}$ *d.*	1 *s.* 8 *d.*	1 *s.* 8 *d.*	1 *s.* 7·75 *d.*	1 *s.* 7·5 *d.*
26	9 (April)	7 (April)	9 (Feb.)	10 (April)	9 (Jan.)	
27	3 (Jan.)	3 (Nov. to Jan.)	4 (June)	4 (Sept.)	5 (July)	
28	3 (April to Oct.)	3 (April)	6 (Feb.)	5 (Sept.)	4 (May)	
29	2 (Nov. to Feb.)	$2\frac{1}{2}$	$2\frac{1}{2}$ throughout first half year.	3 (March)	3 (Sept.	
30	£. 7,783,500 (Feb.)	£. 7,472,500 (Feb.)	£. 6,097,600 (July)	*Rs.* 6,71,23,000 (Oct.)	*Rs.* 5,55,67,000 (Aug.)	
31	4,150,400 (April)	4,442,700 (March)	3,546,700 (Dec.)	3,42,42,000 (April)	3,16,71,000 (Jan.)	
32	$95\frac{3}{4}$ (July)	$102\frac{1}{2}$ (March)	106 6 (July)	102-4 (Feb.)	101-1 (April)	
33	$91\frac{1}{4}$ (May)	93 10 (May)	99 8 (Aug.)	99 (Oct.)	94-8 (Feb.)	
34	£. 19,431,239 (Mar.)	£. 19,739,473 (June)	£. 21,525,400 (Feb.)	£. 21,420,700 (Feb.)	£. 21,405,500 (May)	
35	15,908,182 (May)	18,719,445 (Jan.)	19,013,600 (April)	21,059,000 (Aug.)	20,626,200 (Aug.)	
36	$80\frac{3}{4}$ (Oct.)	$84\frac{1}{4}$ (Feb.)	87 (July)	$85\frac{7}{16}$ (May)	$81\frac{7}{8}$ (April)	
37	$71\frac{1}{2}$ (May)	78 (May)	$82\frac{1}{2}$ (Sept.)	$79\frac{1}{2}$ (Dec.)	$79\frac{1}{8}$ (Feb.)	
38	$105\frac{1}{2}$	$105\frac{3}{4}$ (Jan.)	$106\frac{5}{8}$ (July)	105 (Jan.)	$103\frac{1}{4}$ (May)	
39	$100\frac{3}{8}$	$101\frac{3}{4}$ (Sept.)	$103\frac{3}{8}$ (Sept.)	$102\frac{1}{4}$ (Oct.)	$101\frac{1}{2}$ (Sept.)	
40	£. 14,329,700 (Jan.)	£. 14,513,100 (Dec.)	£. 14,422,600 (Sept.)	£. 16,412,200 (Dec.)	£. 14,517,800 (Nov.)	
41	11,113,800 (June)	12,528,400 (April)	12,692,200 (April)	13,534,700 (April)	12,109,100	
42	371	388	372	350		
43	91,288	107,778	114,942	109,349		
44	£. 2,282,823	£. 3,213,671	£. 3,272,649	£. 3,356,247		
45	25	29	28	30		
46	370,422	930,848	58,978	83,598		
47	*Frs.* 1,979,017	*Frs.* 1,786,873	*Frs.* 1,817,164			
48	1,220,501	1,222,604	1,161,468			
49	62	68	64			

‡ Includes 486,947 *l.*, Gold Remittances from India. § Includes 85,000 *l.*, Hong Kong Bills. ‖ Includes 250,000 *l.*, Hong Kong Bills.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE II.—SEA-BORNE TRADE for the YEAR. (Principal ARTICLES arranged in Order of their DECLARED VALUE.)

No.	EXPORTS.		1878–79.	1879–80.	1880–81.	1881–82.	1882–83.
1	Cotton :						
	Raw :						
	Quantity	*Cwt.*	2,966,060	3,948,476	4,541,539	5,627,453	6,168,278
	Value	£.	7,913,046	11,145,453	13,241,734	14,935,959	16,049,017
	Average declared value per lb., annas		3 10	4 –	4 2	3 9	3 9
	„ „ pence, at average exchange.		4·73	4·98	5·20	4·66	4·58
	Twist and Yarn :						
	Quantity	*Lbs.*	21,332,508	25,862,474	26,901,346	30,786,304	45,378,040
	Value	£.	886,481	1,109,234	1,282,576	1,368,836	1,816,818
	Average declared value per lb.	*Annas*	6 7	6 10	7 8	7 1	6 5
	Other manufactures, value	£.	511,498	512,513	626,558	641,680	761,564
	Average declared value per yard, grey or unbleached	*Annas*	2 1	2 –	2 –	2 –	1 10
	Average declared value per yard, coloured, printed, or dyed	„	4 7	4 5	4 9	5 1	4 10
	Per-centage of manufactures on whole value exported.		15·01	12·70	12·60	11·86	13·84
2	Opium :						
	Quantity	*Chests*	91,200	105,507	92,190	89,338	91,798
	Value	£.	12,993,979	14,323,314	13,600,148	12,432,142	11,481,376
	Average declared value per chest, in rupees		1,425	1,358	1,475	1,392	1,251
3	Rice and Paddy :						
	Quantity	*Cwt.*	21,237,233	22,165,765	27,266,040	28,888,421	31,258,288
	Value		8,973,722	8,402,502	9,057,153	8,308,167	8,476,327
	Average declared value of husked rice, per cwt. rupees		4 4 4	3 12 11	3 5 7	2 14 3	2 11 6
	„ „ „ shillings, at average exchange		7·03	6·33	5·57	4·79	4·42
4	Jute :						
	Raw and manufactured, value	£.	4,898,860	5,565,394	5,064,701	6,127,891	7,334,757
	Average declared value of raw jute per cwt., rupees		6 5 –	6 8 8	6 12 4	6 11 2	5 10 5
	„ „ „ shillings, at average exchange		10·39	10·87	11·26	11·11	9·19
	Per-centage of manufactures on whole value exported.		22·42	21·48	22·32	17·91	20·28
5	Seeds :						
	Quantity	*Cwt.*	7,200,977	7,091,469	10,229,109	10,466,098	13,139,206
	Value	£.	4,675,036	4,685,893	6,345,209	6,054,099	7,200,336
	Average declared value of linseed, per cwt., rupees		6 3 11	6 8 8	6 2 8	5 13 7	5 3 10
	„ „ „ shillings, at average exchange		10·28	10·87	10·26	9·70	8·52

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE II.—Sea-borne Trade for the Year, &c.—*continued.*

No.	EXPORTS.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.
6	Wheat:					
	Quantity - - - - - - - *Cwt.*	1,044,709	2,195,550	7,444,375	19,863,520	14,144,407
	Value - - - - - - - £.	513,778	1,121,015	3,277,942	8,604,081	6,068,934
	Average declared value per cwt., rupees - -	4 14 8	5 1 8	4 6 5	4 5 4	4 4 8
	" " shillings, at average exchange.	8·09	8·48	7·32	7·18	6·98
7	Hides and Skins:					
	Quantity - - - - - - - *No.*	21,223,403	24,291,356	23,395,702	24,796,719	26,534,064
	Value - - - - - - - £.	3,096,847	3,738,005	3,733,565	3,948,792	4,443,770
	Per-centage of dressed or manufactured on whole value.	42·06	36·35	43·23	48·60	49·97
	Indigo:					
	Quantity - - - - - - - *Cwt.*	105,051	100,923	116,870	150,363	141,041
	Value - - - - - - - £.	2,960,462	2,947,227	3,571,581	4,509,080	3,912,997
	Average declared value per cwt., rupees - -	281 13 -	292 - 5	305 9 8	299 14 1	277 7 -
	" " sterling, at average exchange.	23·20	24·26	25·41	24·86	22·57
9	Tea:					
	Quantity - - - - - - - *Lbs.*	34,432,573	38,173,521	46,413,510	48,691,725	57,766,225
	Value - - - - - - - £.	3,138,424	3,051,020	3,054,240	3,609,136	3,699,496
	Average declared value per lb., annas - -	14 7	12 9	10 6	11 10	10 3
	" " shillings, at average exchange.	1·50	1·33	1·09	1·23	1·04
10	Coffee:					
	Quantity - - - - - - - *Cwt.*	341,186	359,313	369,357	346,364	353,324
	Value - - - - - - - £.	1,543,643	1,626,747	1,599,669	1,447,465	1,392,204
	Average declared value per cwt., rupees - -	45 3 11	45 4 5	43 4 11	41 12 8	39 6 5
	" " shillings, at average exchange.	74·50	75·23	72·02	69·29	64·11
11	Wool:					
	Raw and manufactured, value - - £.	1,243,275	1,242,486	1,224,412	1,011,234	948,755
	Average declared value of raw wool per lb., annas - - - -	6 4	6 8	7 2	6 -	5 10
	" " " pence, at average exchange	7·82	8·31	8·94	7·46	7·12
12	Silk:					
	Raw and manufactured, value - - £.	746,687	744,659	771,016	609,880	820,719
	Average declared value of raw silk per lb., rupees - - - - - - - - -	4 4 7	3 10 11	4 3 4	3 7 7	4 - 1
	" " " shillings, at average exchange - - -	7·06	6·12	7·00	5·76	6·52
13	Sugar, value - - - - - - - £.	204,360	205·871	311,751	598,232	808,776
14	Lac, value - - - - - - - - £.	298,716	371,496	578,320	719,528	699,016
15	Teak Wood:					
	Quantity - - - - - - *Cubic tons*	37,413	38,620	65,626	56,377	59,187
	Value - - - - - - - - £.	268,959	281,959	500,047	506,792	611,260
	Average declared value per cubic ton, rupees -	71 14 3	73 - 2	76 3 2	89 14 4	103 4 5
	" " sterling, at average exchange.	5·92	6·07	6·34	7·45	8·40
16	Oils, value - - - - - - - - £.	537·579	569,453	581,136	468,227	416,277
17	Saltpetre:					
	Quantity - - - - - - - *Cwt.*	382,405	509,372	352,995	354,860	399,565
	Value - - - - - - - - £.	361,766	469,797	351,728	359,437	388,766
	Average declared value per cwt., rupees - -	9 7 4	9 3 7	9 15 5	10 2 1	9 11 8
	" " shillings, at average exchange.	15·57	15·33	16·57	16·80	15·83

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE II.—Sea-borne Trade for the Year, &c.—*continued.*

No.	IMPORTS.	1878–79.	1879–80.	1880–81.	1881–82.	1882–83.
1	Cotton—					
	Twist and Yarn:					
	Quantity - - - - - - - *Lbs.*	33,145,651	33,212,952	45,877,379	40,763,209	44,859,383
	Value - - - - - - - - £.	2,779,774	2,745,306	3,699,273	3,222,252	3,378,220
	Average declared value per lb., annas - -	13·42	13·23	12·90	12·65	12·05
	Average declared value per lb., pence, at average exchange.	1 *s.* 4·57 *d.*	1 *s.* 4·48 *d.*	1 *s.* 4·09 *d.*	1 *s.* 3·73 *d.*	1 *s.* 2·70 *d.*
	Other Manufactures:					
	Value - - - - - - - - £.	14,137,694	16,923,747	22,914,314	20,777,985	21,442,372
	TOTAL COTTON GOODS—Gross Imports - £.	16,917,468	19,669,053	26,613,587	24,000,237	24,820,592
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - - - *Lbs.*	*754,648*	*842,239*	*625,840*	*747,429*	*862,913*
	Value - - - - - - - - £.	*51,217*	*54,712*	*47,475*	*51,901*	*57,645*
	Other Manufactures:					
	Value - - - - - - - - £	*1,132,627*	*1,061,457*	*1,151,417*	*1,272,869*	*1,331,582*
	Total Re-exports - £.	*1,183,844*	*1,116,169*	*1,198,892*	*1,324,770*	*1,389,227*
	TOTAL COTTON GOODS—Net Imports - £.	15,733,624	18,552,884	25,414,695	22,675,467	23,431,365
2	Metals - - - - - - - *Value* £.	3,372,903	3,444,195	3,846,996	3,585,491	4,831,492
3	Silk (Raw and Manufactured) - - „	1,491,285	1,521,126	2,417,402	1,960,916	2,051,923
4	Railway plant and rolling stock - - „	1,491,831	1,528,497	2,742,689	2,241,695	2,028,349
5	Liquors - - - - - - - - „	1,372,487	1,496,108	1,537,812	1,490,526	1,473,742
6	Machinery and mill-work - - - „	893,875	644,192	835,503	1,265,672	1,391,660
7	Provisions - - - - - - - „	975,835	1,048,832	920,181	1,053,083	1,087,186
8	Sugar - - - - - - - - „	1,480,880	1,068,788	1,611,157	1,243,758	1,086,961
9	Woollen Manufactures - - - - „	961,666	1,028,450	1,466,121	1,276,263	1,076,388
10	Oils - - - - - - - - „	369,865	545,931	529,175	560,585	1,050,897
11	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - - - - *Tons*	473,027	587,634	712,020	628,738	638,304
	Value - - - - - - - - £.	881,444	1,125,482	1,280,060	992,081	1,012,208
	Average declared value per ton, rupees - -	18·63	19·15	17·98	15·78	15·86
	Average declared value per ton, shillings, at average exchange.	30·68	31·82	29·90	26·16	25·81
12	Apparel - - - - - - - - *Value* £.	546,089	561,293	688,403	672,087	796,633
13	Salt:					
	Quantity - - - - - - - *Tons*	274,180	352,238	373,376	357,224	338,065
	Value - - - - - - - - £.	593,612	762,532	665,517	569,067	515,184
	Average declared value per ton, rupees - -	21·65	21·65	17·82	15·93	15·24
	Average declared value per ton, shillings, at average exchange.	35·65	35·97	29·63	26·41	24·80
14	Spices - - - - - - - - *Value* £.	509,043	526,323	542,861	507,138	510,854

TABLE III.—SEA-BORNE TRADE for the first TEN MONTHS of the Year. (Principal ARTICLES arranged in Order of their DECLARED VALUE.)

	1879–80.	1880–81.	1881–82.	1882–83.	1883–84.
	£.	£.	£.	£.	£.
Value of commodities Exported, excluding gold and silver	51,518,840	58,278,889	64,500,626	65,843,136	71,760,914
Value of commodities Imported, excluding gold and silver	33,530,283	41,019,148	40,976,036	43,690,335	46,399,599
EXCESS EXPORTS - - -	17,988,557	14,259,741	23,524,590	22,152,801	25,361,315
Net Imports of silver - - - - - - -	6,681,284	3,331,588	2,846,781	6,798,851	4,245,724
Net Imports of gold - - - - - - -	1,388,522	2,958,798	4,214,855	4,394,654	4,816,434
TOTAL NET IMPORTS of Gold and Silver - - -	8,069,806	6,290,386	7,061,636	11,193,505	9,062,158
GRAND TOTAL IMPORTS AND EXPORTS OF ALL KINDS - - - - - £.	96,913,709	111,081,061	114,389,296	122,416,665	128,984,444

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—*continued.*

No.	EXPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY.				
		1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
1	Cotton, Raw:					
	Quantity - - - - *Cwts.*	2,895,634	3,399,355	3,855,498	4,651,431	4,583,113
	Value - - - - - £.	7,989,392	10,045,853	10,290,944	12,242,440	10,987,761
	Average value per lb. - - *Rs.*	- 3 11	- 4 3	- 3 10	- 3 9	- 3 5
	Cotton Manufactures—					
	Twist and Yarn:					
	Quantity - - - - *Lbs.*	20,446,026	22,632,378	26,346,556	38,178,298	41,658,492
	Value - - - - - £.	854,727	1,076,159	1,185,818	1,534,742	1,608,689
	Average value per lb. - - *Rs.*	- 6 8	- 7 7	- 7 2	- 6 5	- 6 2
	Other manufactures, value - - £.	420,627	526,904	540,940	629,720	764,605
	TOTAL COTTON (Raw and Manufactured) - - £.	9,264,746	11,648,916	12,017,702	14,406,902	13,361,055
2	Opium:					
	Quantity - - - - *Chests*	91,082	75,444	75,983	75,792	77,268
	Value - - - - - £.	12,299,005	11,115,263	10,656,679	9,531,439	9,468,546
	Average value per chest - - *Rs.*	1,350 5 2	1,473 5 -	1,402 8 2	1,257 9 3	1,225 6 8
3	Seeds:					
	Quantity - - - - *Cwts.*	5,766,213	8,700,116	8,535,734	11,161,413	14,936,108
	Value - - - - - £.	3,764,064	5,369,367	4,985,910	6,052,491	8,599,907
	Average value per cwt. - - *Rs.*	6 8 5	6 2 9	5 13 6	5 6 9	5 12 1
4	Wheat:					
	Quantity - - - - *Cwts.*	1,810,650	6,292,924	18,052,510	11,827,496	19,480,719
	Value - - - - - £.	917,109	2,762,759	7,844,116	5,089,329	8,226,992
	Average value per cwt. - - *Rs.*	5 1 -	4 6 3	4 5 6	4 4 10	4 3 6
5	Rice and Paddy:					
	Quantity - - - - *Cwts.*	12,723,419	16,369,942	17,765,378	19,496,126	17,533,774
	Value - - - - - £.	5,150,492	5,690,268	5,398,348	5,295,099	5,352,474
	Average value per cwt. - - *Rs.*	4 - 9	3 7 7	3 - 7	2 11 5	3 - 10
6	Jute (Raw and Manufactured), value £.	4,539,802	4,172,591	4,840,050	5,972,915	4,995,786
7	Indigo:					
	Quantity - - - - *Cwts.*	78,533	87,477	115,660	109,609	143,141
	Value - - - - - £.	2,256,424	2,734,908	3,531,766	3,061,912	3,989,208
	Average value per cwt. - - *Rs.*	287 5 2	312 10 3	305 5 9	279 5 7	278 11 1
8	Tea:					
	Quantity - - - - - *Lbs.*	34,273,392	42,347,398	43,667,393	51,304,426	55,098,789
	Value - - - - - £.	2,749,011	2,797,637	3,261,580	3,295,322	3,769,118
	Average value per lb. - - *Rs.*	- 12 10	- 10 7	- 11 11	- 10 3	- 10 11
9	Hides and Skins:					
	Quantity - - - - *Cwts.*	709,708	632,180	637,238	699,590	734,434
	Value - - - - - £.	2,785,714	2,919,811	3,099,957	3,561,480	3,768,614
	Average value per cwt. - - *Rs.*	39 4 -	46 3 -	48 10 4	50 14 6	51 5 -
10	Sugar - - - - - - - £.	156,542	279,767	511,158	732,547	891,620
11	Coffee:					
	Quantity - - - - *Cwts.*	188,171	269,445	204,103	221,811	193,728
	Value - - - - - £.	833,663	1,160,862	858,105	849,037	792,383
	Average value per cwt. - - *Rs.*	44 4 10	43 1 4	42 - 8	38 4 5	40 14 5
12	Silk (Raw and Manufactured), value £.	584,584	581,255	502,786	633,368	782,498
13	Wool (Raw and Manufactured), value £.	1,007,620	1,045,637	827,210	803,094	749,311
14	Lac - - - - - - - £.	220,109	414,104	538,509	543,035	466,009
15	Teak:					
	Quantity - - - *Cubic Tons*	30,835	52,822	48,485	47,867	35,328
	Value - - - - - - £.	222,883	398,647	434,519	481,936	396,684
	Average value per cubic ton - *Rs.*	72 4 6	75 7 6	89 9 11	101 11 11	112 4 7
16	Saltpetre:					
	Quantity - - - - *Cwts.*	421,245	301,985	271,574	339,392	399,985
	Value - - - - - £.	386,478	298,924	276,183	329,377	380,531
	Average value per cwt. - - *Rs.*	9 2 10	9 14 4	10 2 9	9 11 3	9 8 3
17	Oils - - - - - - - £.	457,190	433,080	371,424	326,699	377,477

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE III.—Sea-borne Trade for the first Ten Months of the Year, &c.—*continued.*

No.	IMPORTS.	TEN MONTHS, 1ST APRIL TO 31ST JANUARY. 1879-80.	1880-81.	1881-82.	1882-83.	1883-84.
1	COTTON—					
	Twist and Yarn:					
	Quantity - - - - *Lbs.*	27,309,908	38,777,313	34,326,134	38,302,359	37,835,330
	Value - - - - - £.	2,248,420	3,133,285	2,706,399	2,909,336	2,875,702
	Average value per lb. - - *Rs.*	- 13 2	- 12 11	- 12 7	- 12 2	- 12 2
	Ditto - in sterling, at average exchange.	1 *s.* 4½ *d.*	1 *s.* 4 *d.*	1 *s.* 3⅝ *d.*	1 *s.* 3 *d.*	1 *s.* 3 *d.*
	Other Manufactures—Value - £.	13,819,121	18,908,436	17,204,922	18,147,253	18,609,217
	TOTAL COTTON GOODS—Gross Imports - - £.	16,067,541	22,041,721	19,911,321	21,056,589	21,484,919
	Re-exports—					
	Twist and Yarn:					
	Quantity - - - - Lbs.	*730,083*	*479,928*	*632,768*	*708,175*	*1,086,992*
	Value - - - - - £.	*47,720*	*36,840*	*43,567*	*48,339*	*68,011*
	Average Value per lb. - - Rs.	*- 10 5*	*- 12 3*	*- 11 -*	*- 10 11*	*- 10 -*
	Other Manufactures—Value - £.	*857,854*	*899,570*	*1,018,867*	*1,066,632*	*1,159,901*
	Total Re-exports - - - £.	*905,574*	*936,410*	*1,062,434*	*1,114,971*	*1,227,912*
	TOTAL COTTON GOODS—Net Imports - - £.	15,161,967	21,105,311	18,848,887	19,941,618	20,257,007
2	Metals - - - - - *Value* £.	2,849,490	3,100,352	2,911,939	4,004,558	4,409,327
3	Railway Plant and Rolling Stock. „	1,080,073	2,278,383	1,899,350	1,610,244	2,345,231
4	Silk (Raw and Manufactured) - „	1,263,584	2,046,391	1,748,434	1,813,882	1,871,909
5	Machinery and Millwork - „	549,056	650,035	985,823	1,090,309	1,427,724
6	Liquors - - - - - „	1,248,620	1,257,911	1,203,909	1,189,247	1,266,565
7	Woollen Manufactures - - „	901,663	1,315,961	1,166,314	938,474	1,221,989
8	Sugar - - - - - „	853,947	1,339,169	1,071,976	841,985	908,969
9	Provisions - - - - „	883,442	769,765	894,308	925,256	885,371
10	Coal (excluding Coke and Patent Fuel):					
	Quantity - - - - *Tons*	449,267	514,951	528,226	465,909	534,413
	Value - - - - - £.	860,501	945,191	835,042	740,092	795,633
	Average Value per Ton - *Rs.*	19 2 5	18 5 8	15 12 11	15 14 2	14 14 3
11	Apparel - - - - - *Value* £.	466,912	587,827	573,998	676,078	773,386
12	Oils - - - - - - „	445,185	479,508	444,337	946,164	526,582
13	Salt:					
	Quantity - - - - *Tons*	277,156	321,146	303,547	287,131	313,131
	Value - - - - - £.	611,324	562,651	491,252	426,616	506,896
	Average Value per Ton - *Rs.*	22 - 9	17 8 4	16 2 11	14 13 9	16 3 -
14	Spices - - - - - *Value* £.	406,200	462,766	425,017	441,471	485,603

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE IV.—WHOLESALE PRICES of TYPICAL COMMODITIES in GOLD and SILVER in *London* and *Calcutta* in December of each Year.

(Prices of March 1873 = 100.)

	Measured in Gold.								Measured in Silver.*							
In LONDON— (Prices quoted from the London "Economist"):	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
Scotch pig-iron (warrants)	49	43	36	55	43	44	41	36	51	48	44	63	50	51	49	42
Coals, Hetton, Wallsend, (London).	57	55	60	50	52	51	54	54	59	61	72	57	60	59	65	63
Copper, Chili bars	85	74	64	74	68	79	73	65	90	82	77	85	78	91	87	76
Straits tin	52	45	42	62	63	76	64	–	54	50	50	71	73	88	76	–
Wheat	91	94	72	85	77	80	74	70	96	104	87	97	89	92	88	82
Flour, town-made	82	98	69	86	81	91	71	–	86	109	83	98	93	105	85	–
Beef, inferior	98	85	90	85	100	97	97	97	102	94	108	97	116	112	116	113
Cotton, No. 40, mule twist	80	71	61	77	75	77	70	69	84	78	73	87	87	89	84	81
Wool, Southdown hogs	80	76	65	71	76	68	59	100	85	84	78	81	87	78	71	117
Sugar, foreign Muscovado	113	74	80	95	80	71	62	91	119	82	96	108	92	82	74	106
Coffee	101	98	73	83	71	64	74	83	106	109	88	94	81	74	88	97
Saltpetre	87	98	89	96	102	105	90	87	92	109	108	110	118	121	108	102
Gold	–	–	–	–	–	–	–	–	105	111	120	114	115	115	119	117
Silver	95	90	83	88	86	87	84	85	–	–	–	–	–	–	–	–
IN CALCUTTA—(Prices quoted from the "Calcutta Price Current"):																
Grey Shirtings (8¼ lbs.)									78	73	74	81	80	78	75	74
Mule Twist, white, good, No. 40									87	75	75	88	83	81	75	75
„ „ Turkey red, No. 40 (12 lbs.)									85	85	78	77	69	69	55	–
„ „ orange, No. 40—60									90	83	73	87	88	85	80	–
Copper, sheathing									93	83	80	87	80	87	79	77
Iron, flat, bolt, bar, and square									68	60	56	76	56	65	60	62
Spelter, hard									143	130	107	121	95	96	125	79
Hides, buffalo, slaughtered									104	75	69	96	93	88	87	72
Indigo, good									110	86	100	119	105	113	101	116
Jute, picked									150	147	153	169	148	140	96	164
Lacdye, fine									69	58	54	73	49	36	27	–
Shell lac, fine orange									68	49	56	153	122	93	80	98
Linseed, fine bold clean									102	106	–	120	104	93	86	95
Rice, Ballam									159	168	259	153	103	97	100	138
Silk, raw, Cossimbazar									98	80	69	87	80	86	78	66
Tea, good Souchong									123	100	77	82	64	82	59	64
Wheat, Doodiah									96	104	109	109	92	92	84	85
Gold									103	105	109	110	115	115	115	113

*The values measured in silver in London have been calculated from the values in gold on the basis of the price of standard silver in London.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE V.—STATEMENT showing the true Financial Results to the REVENUES of *India* of the Guarantee of Interest upon the Capital of the GUARANTEED RAILWAY COMPANIES, excluding the EAST INDIAN RAILWAY COMPANY.

	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84. Budget Estimate.	1883-84. Revised Estimate.	1884-85. Budget Estimate.
	Miles.	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage to end of official year.	4,541	4,568	4,568	4,616	4,616	4,593	4,619	4,647
	£.	£.	£.	£.	£.	£.	£.	£.
Gross Earnings - - - -	6,267,913	6,135,176	6,488,787	7,632,677	7,784,881	7,608,500	7,800,000	7,652,000
Working Expenses - - -	3,532,589	3,658,829	3,575,474	4,017,052	4,202,835	4,069,500	4,435,000	4,039,000
Percentage of Working Expenses on Earnings.	56·36	59·62	55·10	52·63	53·94	53·48	56·86	52·78
Net Traffic Earnings - - -	2,735,324	2,476,347	2,913,313	3,615,625	3,582,046	3,539,000	3,365,000	3,613,000
Net gain by the remittance to England of Capital Receipts and Disbursements in India at the Contract Rates of Exchange instead of at the average yearly rates obtained for the Secretary of State's bills - - - -	- -	- -	- -	- -	- -	13,200	- -	20,000
TOTAL Revenue - - £.	2,735,324	2,476,347	2,913,313	3,615,625	3,582,046	3,552,200	3,365,000	3,633,000
Gross Guaranteed Interest paid in India.	10,486	9,085	7,447	6,958	8,038	5,180	5,670	5,260
Gross Guaranteed Interest paid in London. *	3,200,335	3,241,047	3,254,504	3,264,813	3,309,834	3,206,000	3,284,200	3,235,000
Total Guaranteed Interest (Sterling Payments converted at the average exchange of the year).	3,866,311	3,907,974	3,824,152	3,945,410	4,077,298	4,010,400	3,996,000	3,987,000
Surplus Paid to Railway Companies.	294,716	97,839	91,619	333,330	486,590	484,500	570,000	445,000
Land and Supervision - - -	45,777	45,720	57,613	74,746	72,181	98,800	71,500	85,000
Interest on Revenue Balances -	1,525	1,344	1,216	1,750	1,647	1,800	1,900	2,000
Net Loss on Receipts and Disbursements of Capital in India calculated in the same way as the gain.	63,044	63,285	60,046	77,335	66,305	- -	20,000	—
TOTAL Expenditure - - £.	4,271,373	4,116,162	4,034,646	4,432,569	4,704,021	4,595,500	4,659,400	4,519,000
Net Expenditure from the Public Treasury.	1,536,049	1,639,815	1,121,333	816,944	1,121,975	1,043,300	1,294,400	886,000
Net Revenue - - - -	—	—	—	—	—	—	—	—

* With the exception of the figures in this line which are true sterling figures, all the amounts in this table are in rupees converted into the conventional sterling in the accounts by the removal of one to the right.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VI.—ACTUAL CAPITAL EXPENDITURE on STATE RAILWAYS in 1882-83, and ESTIMATED EXPENDITURE on such Works in 1883-84 and 1884-85, and to the End of 1884-85.

RAILWAYS.	Accounts, 1882-83.	1883-84. Revised Estimate.	1884-85. Budget Estimate.	To End of 1884-85.	Sanctioned Outlay.	Balance remaining Unspent.
PRODUCTIVE PUBLIC WORKS:	£.	£.	£.	£.	£.	£.
East Indian	628,530	742,000	540,000	13,101,389	13,101,389	—
Rajputana	314,852	339,100	344,800	8,752,189	8,752,189	—
Neemuch						
Holkar	6,847	3,800	10,000	1,285,369	1,285,369	—
Sindia	16,264	5,100	5,000	895,326	895,326	—
Wurdah Coal	16,511	36,150	20,500	666,433	666,433	—
Nagpur-Chattisgurh	106,231	54,900	40,700	1,025,666	1,025,666	—
Rangoon and Irrawaddy Valley	58,628	—13,200	39,000	1,372,223	1,372,223	—
Rangoon and Sittang Valley	360,782	385,150	221,050	1,195,703	1,170,000	—25,703*
Eastern Bengal	-	-	1,123,700	1,123,700	1,123,700	—
Northern Bengal	880	184,800	75,000	2,356,159	2,356,159	—
Tirhoot	86,475	38,084	35,000	1,254,498	1,254,498	—
Tirhoot Extensions	226,806					
Patna and Gya	237	—1,500	9,500	393,829	393,829	—
Nalhati	—508	350	—700	32,651	32,651	—
Calcutta and South-Eastern	—756	260,400	16,110	954,555	954,555	—
Dacca-Mymensing	39,061	226,100	266,200	540,115	596,274	56,159
Ranaghat Bhagwangola	1,250	18,750	-	20,000	20,000	—
Mozufferpore Hajipore	3,874	185,916	38,530	230,327	220,000	—10,327*
Behar-Assam	-	80,000	270,000	350,000	1,037,529	687,529
Cawnpore-Achneyra	4,604	502,750	99,200	1,099,076	1,096,896	—2,180†
Ghazipore-Dildarnagar	4,202	400	300	72,889	72,889	—
Bareilly-Pilibhit	16,714	93,400	32,800	147,367	175,000	27,633
Patna-Bahraich	—7,602	—	—	—	—	—
Indus Valley	162,081	196,000	280,400	7,364,878	7,364,878	—
Punjab Northern	56,539	100,900	61,400	4,712,229	4,712,229	—
Amritsur-Pathankot	186,744	260,500	95,000	565,423	460,000	—105,423†
Dhond and Manmad	5,677	12,000	13,700	1,028,160	1,028,160	—
Stores and Reserve	—19,141	99,950	178,410	272,809	-	—272,809
TOTAL OUTLAY on PRODUCTIVE PUBLIC WORKS, excluding EAST INDIAN RAILWAY	1,647,252	3,069,800	3,275,600	37,711,574	38,066,453	354,879

* Excesses due to the transfer of the Suspense Balances of the Rangoon and Irrawaddy line in the one case and of the Tirhoot State Railway and Eastern and Western Extensions in the other.

† Revised Estimates are under preparation.

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE VI.—CAPITAL EXPENDITURE ON STATE RAILWAYS—*continued.*

RAILWAYS.	Accounts, 1882–83.	1883–84. Revised Estimate.	1884–85. Budget Estimate.	To End of 1884–85.	Sanctioned Outlay.	Balance remaining Unspent.
	£.	£.	£.	£.	£.	£.
Brought forward - - -	1,647,252	3,069,800	3,275,600	37,711,574	38,066,453	354,879
FAMINE RELIEF PROTECTIVE WORKS:						
Jhansi-Manickpur - - - - - -	7,235	98,000	320,000	426,621	1,700,000	1,273,379
Bilaspur-Etawah - - - - - -	2,314	9,100	6,800	18,214	18,214	—
Rewari-Ferozepore - - - - - -	183,030	522,600	306,000	1,179,789	1,413,403	233,614
Vizagapatam-Raipur - - - - - -	4,426	13,700	16,800	36,515	35,000	—1,515
Cuddapah-Nellore - - - - - -	- -	27,000	103,000	130,000	366,400	236,400
Bellary-Kistna - - - - - - -	2,096	90,000	312,500	404,596	1,775,000	1,370,404
Southern Mahratta - - - - - -	—307,482	—22,100	- -	32,592	- -	—32,592
Western Deccan - - - - - - -	13,236	—3,500	- -	12,376	- -	—12,376
Stores - - - - - - - - -	—53,400	—108,900	- -	—12	- -	12
Reserve - - - - - - - - -	- -	- -	73,500	73,500	- -	—73,500
TOTAL - - - £.	—148,545	625,900	1,138,600	2,314,191	5,308,017	2,993,826
Deduct, — Amount charged to the Ordinary Grant - -	19,444	- -	- -	64,241	64,241	—
NET TOTAL OUTLAY on PROTECTIVE WORKS - - £.	—129,101	625,900	1,138,600	2,249,950	5,243,776	2,993,826
RAILWAYS CONSTRUCTED FROM ORDINARY FUNDS:						
Frontier Railways:						
Punjab Northern, Northern Section	295,517	—61,500	—15,600	2,680,902	2,680,902	—
Kandahar - - - - - -	25,292	95,000	—41,500	1,368,503	1,368,503	—
Stores and Reserve - - -	—61,309	—56,000	—15,900	5,986	- -	—5,986
TOTAL FRONTIER RAILWAYS - £.	259,500	—22,500	—73,000	4,055,391	4,049,405	—5,986
Bhopal - - - - - - - - -	55,000	- -	- -	125,000	125,000	—
Kokilamukh Railway - - - - -	- -	17,500	20,000	46,276	51,100	4,824
Sonapur-Diamond Harbour Branch Line -	118,123	—223,600	—	—	—	—
Parbatipore-Dinagepore - - - -	48,579	—68,900	—	—	—	—
Kawnea-Dhurla - - - - - -	2,364	6,000	1,000	92,612	93,000	388
Cawnpore-Farakhabad Extension, including Kashgunge-Soron Branch - - -	120,709	—124,300	—	—	—	—
Jumna Bridge - - - - - - -	68,234	—68,300	—	—	—	—
Bareilly-Philibhit - - - - -	—882	—	—	—	—	—
Patri Salt Branch - - - - -	- -	- -	- -	82,000	90,000	8,000
TOTAL ORDINARY - - - £.	412,127	—461,600	21,000	345,888	359,100	13,212
GRAND TOTAL, excluding EAST INDIAN RAILWAY - - - £.	2,189,778	3,211,600	4,362,200	44,362,803	47,718,734	3,355,931

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VII.—ACTUAL CAPITAL EXPENDITURE on WORKS of IRRIGATION, &c., for which CAPITAL and REVENUE ACCOUNTS are kept in 1882-83, and ESTIMATED EXPENDITURE on such Works in 1883-84, 1884-85, and to the End of 1884-85, &c.

	1882-83, Actuals.	1883-84, Revised Estimate.	1884-85, Budget Estimate.	TOTAL to End of 1884-85.	Sanctioned Estimate.	Balance of sanctioned Estimate remaining to be Spent.
PRODUCTIVE PUBLIC WORKS:	£.	£.	£.	£.	£.	£.
Orissa Canal	36,496	75,075	96,000	2,163,524	3,110,213	946,689
Midnapore Canal	12,179	17,200	10,000	822,610	824,900	2,290
Tidal Canal	- -	- -	- -	177,270	177,270	—
Sone Canals	37,254	57,725	54,000	2,478,323	2,788,870	310,547
Ganges Canal	27,058	31,300	26,600	2,659,743	2,923,442	263,699
Agra Canal	5,141	12,500	13,200	815,760	800,832	—
Lower Ganges Canal	88,859	81,750	86,700	2,567,301	2,772,451	205,150
Eastern Jumna Canal	5,195	8,050	13,500	293,744	344,191	50,447
Western Jumna Canal	54,346	72,700	77,400	989,693	1,079,050	89,357
Bari Doab Canal	—2,567	16,500	12,700	1,520,618	1,588,769	68,151
Sirhind Canal	137,740	99,200	97,600	1,975,960	2,079,283	103,323
Godavari Delta System	22,004	39,634	45,800	1,009,432	1,108,869	99,437
Kistna Delta System	20,094	44,929	52,500	684,906	1,389,978	705,072
Sangam project	52,585	54,997	60,800	191,513	289,644	98,131
Begari Canal	9,585	9,000	9,200	156,523	162,885	6,362
Eastern Nara Works	19,767	26,840	37,905	442,346	508,030	65,684
Desert Canal	14,045	8,040	6,400	108,647	126,684	18,037
Mutha Canals	9,233	5,624	12,103	585,232	553,806	—
Other projects	1,775,294	*92,075	236,397	2,825,653	—	—
TOTAL £.	2,324,308	753,139	948,805	22,468,798	—	—
FAMINE RELIEF AND INSURANCE, PROTECTIVE WORKS, IRRIGATION:						
Betwa Canal	87,751	120,000	80,000	322,269	301,348	—
Swat River project	58,238	37,600	32,000	302,372	354,581	52,209
Nira Canal	59,929	39,064	58,040	291,703	397,735	106,032
Other projects	57,525	94,341	140,100	364,630	—	—
	263,443	291,005	310,140	1,280,974	—	—
Deduct,—Outlay incurred from Ordinary Funds	- -	- -	- -	280,974	—	—
TOTAL £.	263,443	291,005	310,140	1,000,000	—	—
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:						
Sundry projects	122,390	106,942	95,988	3,370,209	—	—
Add,—Outlay incurred on Famine Relief and Insurance, Protective Works, Irrigation	- -	- -	- -	280,974	—	—
TOTAL £.	122,390	106,942	95,988	3,651,183	—	—
GRAND TOTAL £.	2,710,141	1,151,086	1,354,933	27,119,981	—	—

* After deduction of 10,000 *l.* and 3,744 *l.* surrendered by North Western Provinces and Madras respectively, but the details of which were not telegraphed.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE VIII.—GROSS RECEIPTS, WORKING EXPENSES, and NET TRAFFIC RECEIPTS of GUARANTEED and STATE RAILWAYS to end of 1882-83, with REVISED ESTIMATES for 1883-84, and BUDGET ESTIMATES for 1884-85.

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
GUARANTEED RAILWAYS:							
Open mileage at beginning of year	*Miles.* 4,532	*Miles.* 4,541	*Miles.* 4,568	*Miles.* 4,600	*Miles.* 4,616	*Miles.* 4,619	*Miles.* 4,647
Gross Receipts:	£.	£.	£.	£.	£.	£.	£.
East Indian	- -	- -	18,660	29,635	—	—	—
Eastern Bengal	435,802	468,321	484,480	584,879	642,331	495.000	142,000
Madras	646,615	670,798	617,619	641,334	682,571	665,000	690,000
South Indian	312,795	343,588	368,547	376,036	376,278	390,000	400,000
Bombay, Baroda, and Central India	640,976	661,870	733,173	976,455	1,075,380	1,200,000	1,220,000
Great Indian Peninsula	2,813,615	2,411,043	2,615,587	3,483,259	3,496,761	3,350,000	3,450,000
Oudh and Rohilkund	486,812	403,176	459,744	531,386	479,388	570,000	590,000
Scinde, Punjab, and Delhi	931,298	1,176,380	1,190,977	1,009,693	1,032,172	1,130,000	1,160,000
TOTAL £.	6,267,913	6,135,176	6,488,787	7,632,677	7,784,881	7,800,000	7,652,000
Working Expenses:							
East Indian	- -	- -	- -	29,489	—	—	—
Eastern Bengal	198,347	216,852	215,984	237,278	266,346	260,000	70,000
Madras	484,080	444,363	419,988	426,289	433,274	420,000	450,000
South Indian	235,097	248,268	231,370	248,467	240,198	250,000	259,000
Bombay, Baroda, and Central India	325,577	332,829	356,168	419,097	553,807	500,000	540,000
Great Indian Peninsula	1,447,744	1,456,709	1,411,751	1,638,756	1,725,000	1,700,000	1,700,000
Oudh and Rohilkund	257,360	249,107	252,545	325,890	324,210	310,000	340,000
Scinde, Punjab, and Delhi	584,384	710,701	687,668	691,786	660,000	995,000	680,000
TOTAL £.	3,532,589	3,658,829	3,575,474	4,017,052	4,202,835	4,435,000	4,039,000
Net Traffic Receipts:							
East Indian	- -	- -	18,660	146	—	—	—
Eastern Bengal	237,455	251,469	268,496	347,601	375,985	235,000	72,000
Madras	162,535	226,435	197,631	215,045	249,297	245,000	240,000
South Indian	77,698	95,320	137,177	127,569	136,080	140,000	141,000
Bombay, Baroda, and Central India	315,399	329,041	377,005	557,358	521,573	700,000	680,000
Great Indian Peninsula	1,365,871	954,334	1,203,836	1,844,503	1,771,761	1,650,000	1,750,000
Oudh and Rohilkund	229,452	154,069	207,199	205,496	155,178	260,000	250,000
Scinde, Punjab, and Delhi	346,914	465,679	503,309	317,907	372,172	135,000	480,000
TOTAL £.	2,735,324	2,476,347	2,913,313	3,615,625	3,582,046	3,365,000	3,613,000
STATE RAILWAYS.							
EAST INDIAN RAILWAY:							
Open mileage at beginning of year	*Miles.* 1,503	*Miles.* 1,503	*Miles.* 1,504	*Miles.* 1,504	*Miles.* 1,504	*Miles.* 1,507	*Miles.* 1,509
	£.	£.	£.	£.	£.	£.	£.
Gross receipts	4,405,367	4,611,878	4,252,841	4,710,276	4,601,058	5,030,000	4,850,000
Rents of premises on account of the East Indian Railway realised in England	- -	- -	230	230	230	200	200
Working expenses	1,861,906	1,516,487	1,482,316	1,448,794	1,822,244	1,830,000	1,820,000
Surplus Profits	- -	- -	- -	- -	247,154	215,500	232 500
Net Traffic receipts	2,543,461	3,095,391	2,770,755	3,261,712	2,531,890	2,984,700	2,797,700
Other State Railways:	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*	*Miles.*
Open mileage at beginning of year	1,287	2,014	2,310	3,030	3,317	3,646	3,919
Gross Receipts:	£.	£.	£.	£.	£.	£.	£.
Eastern Bengal	- -	- -	- -	- -	- -	- -	430,000
Rajputana	330,077	396,641	460 327	} 1,012,348	1,113,335	1,320,000	1,350,000
Holkar and Neemuch	93,511	120,392	151,622				
Sindia	10,812	10,556	22,880	32,863	32,030	25,300	35,000
Bhopal	- -	- -	- -	- -	1,438	2,400	2,800
Wardha Coal	11,373	29,775	24,586	52,980	67,287	79,000	79,000
Punjab Northern, including Northern Section	108,400	182,537	401,140	327,018	304,758	315,000	320,000
Indus Valley and Kandahar	113,921	385,633	682,027	542,580	567,669	690,000	650,000
Rewari-Ferozepore	- -	- -	- -	- -	- -	46,000	70,000
Dhond and Manmad*	25,041	50,959	52,988	14,047	15,998	18,800	19,800
Nagpur and Chattisgarh	- -	- -	15,905	41,870	85,890	130,000	140,000
Carried forward £.	693,135	1,176,493	1,811,475	2,023,706	2,188,405	2,626,500	3,096,600

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only gets per centage of the gross receipts.

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE VIII.—RECEIPTS AND EXPENSES OF RAILWAYS—*continued.*

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1878-79.	1879-80.	1880-81.	1881-82.	1882 83.	1883-84.	1884-85.
	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	693,135	1,176,493	1,811,475	2,023,706	2,188,405	2,626,500	3,096,600
STATE RAILWAYS—*continued.*							
OTHER STATE RAILWAYS—*continued.*							
Gross Receipts—continued.							
Kokilamukh - - - - - - - -	- -	- -	- -	- -	- -	- -	1,800
Rangoon and Irrawaddy Valley - - -	97,561	108,523	141,146	152,933	158,688	165,000	200,000
Rangoon and Sittang Valley - - -	- -	- -	- -	- -	- -		
Patna and Gya - - - - - -	- -	33,964	49,828	53,636	39,834	47,000	50,000
Northern Bengal - - - - - - -	109,289	146,781	170,325	192,741	227,991	211,000	240,000
Tirhoot - - - - - - - -	44,981	47,692	54,338	57,878	70,981	95,000	130,000
Calcutta and South Eastern - - - -	12,509	13,548	14,667	15,962	22,007	31,500	32,000
Nalhati - - - - - - - -	8,531	9,392	6,732	6,787	7,406	8,000	7,600
Kawnia-Dhurla - - - - - - -	- -	- -	- -	- -	10,627	14,000	14,000
Cawnpore and Furrukhabad - - - -	- -	- -	4,594	33,340	35,486	57,500	100,000
Muttra-Hattras - - - - - - -	10,822	12,335	14,012	13,189	11,709		
Muttra-Achneyra - - - - - - -	- -	- -	- -	2,256	7,138		
Ghazipore and Dildarnaggar - - - -	- -	- -	1,788	4,113	4,847	3,500	5,000
Bareilly Philibhit - - - - - -	- -	- -	- -	- -	- -	- -	6,000
Amritsar-Pathankot - - - - -	- -	- -	- -	- -	- -	3,200	30,000
TOTAL - - - £.	976,828	1,548,728	2,268,905	2,556,541	2,785,119	3,262,200	3,913,000
Working Expenses.							
Eastern Bengal - - - - - - -	- -	- -	- -	- -	- -	- -	200,000
Rajputana - - - - - - - -	203,816	259,710	319,157	581,520	588,661	690,000	700,000
Holkar and Neemuch - - - - - -	67,903	87,726	111,049				
Sindia - - - - - - - - -	12,734	12,757	19,868	23,792	23,830	11,100	18,100
Bhopal - - - - - - - -	- -	- -	- -	- -	1,976	2,900	2,600
Wurdah Coal - - - - - - - -	11,104	29,733	44,678	44,743	45,442	21,000	49,000
Punjab Northern, including Northern Section -	86,506	176,473	306,608	286,750	261,124	250,000	250,000
Indus Valley and Kandahar - - - -	109,862	314,896	480,956	405,965	370,542	395,000	380,000
Rewari-Ferozepore - - - - - -	- -	- -	- -	- -	- -	35,000	45,000
Dhond and Manmad* - - - - - -	24,569	57,412	47,016	—	—	—	—
Nagpur and Chattisgarh - - - - -	- -	- -	11,435	24,602	49,134	64,000	70,000
Kokilamukh - - - - - - - -	- -	- -	- -	- -	- -	- -	1,100
Rangoon and Irrawaddy Valley - - -	92,561	77,653	85,953	89,676	98,816	97,500	117,500
Rangoon and Sittang Valley - - -	- -	- -	- -	- -	- -		
Patna and Gya - - - - - -	- -	18,706	27,563	34,117	27,100	23,900	25,900
Northern Bengal - - - - - - -	89,573	122,865	92,519	96,046	107,153	125,000	140,000
Tirhoot - - - - - - - -	32,993	34,327	31,551	34,904	44,052	66,000	80,000
Calcutta and South Eastern - - - -	—1,738	10,118	9,022	19,693	11,623	20,000	20,000
Nalhati - - - - - - - -	4,494	6,274	6,970	5,500	5,059	6,200	5,600
Kawnia-Dhurla - - - - - - -	- -	- -	- -	- -	9,039	10,500	10,500
Cawnpore and Furrukhabad - - - -	- -	- -	2,894	22,697	23,255	38,000	67,500
Muttra-Hattras - - - - - - -	5,996	6,581	7,971	10,723	7,511		
Muttra-Achneyra - - - - - - -	- -	- -	- -	2,083	5,812		
Ghazipore and Dildarnaggar - - - -	- -	- -	2,318	3,580	4,169	1,300	2,600
Bareilly Philibhit - - - - - -	- -	- -	- -	- -	- -	- -	4,000
Amritsar-Pathankot - - - - -	- -	- -	- -	- -	- -	4,500	20,000
TOTAL - - - £.	740,373	1,215,231	1,607,528	1,686,391	1,684,298	1,861,900	2,209,400
Net Traffic Receipts.							
Eastern Bengal - - - - - - -	- -	- -	- -	- -	- -	- -	230,000
Rajputana - - - - - - - -	126,261	136,931	141,170	430,828	524,674	630,000	650,000
Holkar and Neemuch - - - - - -	25,608	32,666	40,573				
Sindia - - - - - - - - -	—1,922	—2,201	3,012	9,071	8,200	14,200	16,900
Bhopal - - - - - - - -	- -	- -	- -	- -	—538	—500	200
Wurdah Coal - - - - - - - -	269	43	—20,092	8,237	21,845	58,000	30,000
Punjab Northern, including Northern Section -	21,894	6,063	94,532	40,268	43,634	65,000	70,000
Indus Valley and Kandahar - - - -	4,059	70,737	201,071	136,615	197,127	295,000	270,000
Rewari-Ferozepore - - - - - -	- -	- -	- -	- -	- -	11,000	25,000
Dhond and Manmad* - - - - - -	472	—6,453	5,972	14,047	15,998	18,800	19,800
Nagpur and Chattisgarh - - - - -	- -	- -	4,469	17,268	36,756	66,000	70,000
Kokilamukh - - - - - - - -	- -	- -	- -	- -	- -	- -	700
Rangoon and Irrawaddy Valley - - -	5,000	30,870	55,193	63,257	59,872	67,500	82,500
Rangoon and Sittang Valley - - -	- -	- -	- -	- -	- -		
Patna and Gya - - - - - -	- -	15,258	22,265	19,519	12,734	23,100	24,100
Northern Bengal - - - - - - -	19,716	23,916	77,806	96,695	120,838	86,000	100,000
Tirhoot - - - - - - - -	11,988	13,365	22,787	22,974	26,929	29,000	50,000
Calcutta and South Eastern - - - -	14,247	3,430	5,646	—3,731	10,384	11,500	12,000
Nalhati - - - - - - - -	4,037	3,118	—238	1,287	2,347	1,800	2,000
Kawnia-Dhurla - - - - - - -	- -	- -	- -	- -	1,588	3,500	3,500
Cawnpore and Furrukhabad - - - -	- -	- -	1,700	10,643	12,231	19,500	32,500
Muttra-Hattras - - - - - - -	4,826	5,754	6,041	2,466	4,198		
Muttra-Achneyra - - - - - - -	- -	- -	- -	173	1,526		
Ghazipore and Dildarnaggar - - - -	- -	- -	—530	533	678	2,200	2,400
Bareilly Philibhit - - - - - -	- -	- -	- -	- -	- -	- -	2,000
Amritsar-Pathankot - - - - - -	- -	- -	- -	- -	- -	—1,300	10,000
TOTAL - - - £.	236,455	333,497	661,377	870,150	1,100,821	1,400,300	1,703,600

* The working of the line has been transferred to the Great Indian Peninsula Railway from 1st January 1881; the Government of India only gets per centage of the gross receipts.

COMMERCIAL AND FINANCIAL STATISTICS.

TABLE IX.—GROSS EARNINGS, WORKING EXPENSES, and NET EARNINGS of WORKS of IRRIGATION, &c., for which CAPITAL and REVENUE ACCOUNTS are kept, for FIVE Years ending 1882-83, with REVISED ESTIMATES for 1883-84, and BUDGET ESTIMATES for 1884-85.

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
PRODUCTIVE PUBLIC WORKS.							
DIRECT RECEIPTS:	£.	£.	£.	£.	£.	£.	£.
Orissa Canal	18,200	27,919	26,978	22,315	32,001	27,500	27,000
Midnapore Canal	17,071	24,722	21,646	25,007	26,801	24,500	27,500
Tidal Canal	6,079	4,578	5,449	4,729	4,503	5,650	5,650
Sone Canals	43,763	53,159	47,864	73,629	68,468	64,850	64,850
Ganges Canal	261,114	290,564	180,289	193,048	234,125	248,500	248,500
Agra Canal	42,633	42,151	25,316	59,084	52,793	59,800	59,800
Lower Ganges Canal	- -	5,860	102,828	141,379	157,833	151,100	151,100
Eastern Jumna Canal	- -	- -	- -	73,918	83,545	78,250	78,250
Western Jumna Canal	118,056	113,055	91,013	120,125	115,949	139,000	124,000
Bari Doab Canal	80,606	119,129	107,492	112,869	109,429	101,000	105,000
Godavari Delta System				9,995	7,675	8,250	7,900
Kistna Delta System				3,956	4,973	4,980	5,020
Begari Canal				1,850	3,531	3,407	3,582
Eastern Nara Works	25,748	26,904	30,269	2,012	2,057	2,019	2,160
Desert Canal				1,010	1,566	2,324	2,424
Mutha Canals				14,160	12,461	15,100	15,150
Other projects				6,713	13,272	8,247	14,765
TOTAL £.	613,270	708,041	639,144	865,799	930,982	944,477	942,651
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Ganges Canal	67,181	66,893	44,301	44,301	44,302	44,301	44,301
Lower Ganges Canal	- -	- -	20,783	20,783	20,783	20,783	20,783
Eastern Jumna Canal	- -	- -	- -	22,153	22,153	22,153	22,153
Western Jumna Canal	10,937	27,583	90,761	3,809	5,836	5,500	5,500
Bari Doab Canal	17,738	- -	70,400	29,523	27,997	67,000	30,000
Godavari Delta System				157,072	146,845	152,192	152,192
Kistna Delta System				93,190	81,761	88,531	88,531
Begari Canal				10,305	14,440	15,540	15,690
Eastern Nara Works	31,078	507,921	571,074	15,376	10,515	20,917	22,326
Desert Canal				10,026	8,645	15,186	15,081
Mutha Canals				- -	—236	—	—
Other projects				84,682	86,040	90,704	91,910
TOTAL £.	126,934	602,397	797,319	491,220	469,081	542,807	508,467
TOTAL REVENUE:							
Orissa Canal	18,200	27,919	26,978	22,315	32,001	27,500	27,000
Midnapore Canal	17,071	24,722	21,646	25,007	26,801	24,500	27,500
Tidal Canal	6,079	4,578	5,449	4,729	4,503	5,650	5,650
Sone Canals	43,763	53,159	47,864	73,629	68,468	64,850	64,850
Ganges Canal	328,295	357,457	224,590	237,349	278,427	292,801	292,801
Agra Canal	42,633	42,151	25,316	59,084	52,793	59,800	59,800
Lower Ganges Canal	- -	5,860	123,611	162,162	178,616	171,883	171,883
Eastern Jumna Canal	- -	- -	- -	96,071	105,698	100,403	100,403
Western Jumna Canal	128,993	140,638	181,774	123,934	121,785	144,500	129,500
Bari Doab Canal	98,344	119,129	177,892	142,392	137,426	168,000	135,000
Godavari Delta System				167,067	154,520	160,442	160,092
Kistna Delta System				97,146	86,734	93,511	93,551
Begari Canal				12,155	17,971	18,947	19,272
Eastern Nara Works	56,826	534,825	601,343	17,388	12,572	22,936	24,486
Desert Canal				11,036	10,211	17,510	17,505
Mutha Canals				14,160	12,225	15,100	15,150
Other projects				91,395	99,312	98,951	106,675
TOTAL £.	740,204	1,310,438	1,436,463	1,357,019	1,400,063	1,487,284	1,451,118

COMMERCIAL AND FINANCIAL STATISTICS—*continued.*

TABLE IX.—EARNINGS AND EXPENSES OF WORKS OF IRRIGATION, &c.—*continued.*

	ACTUALS.					Revised Estimate,	Budget Estimate,
	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.
PRODUCTIVE PUBLIC WORKS—*cont^d.*							
WORKING AND MAINTENANCE:	£.	£.	£.	£.	£.	£.	£.
Orissa Canal	23,909	36,777	30,607	32,866	34,154	30,400	33,500
Midnapore Canal	17,283	15,440	18,922	22,847	23,808	21,600	21,800
Tidal Canal	2,318	4,228	2,559	2,868	4,057	5,200	2,900
Sone Canals	37,051	35,731	47,257	45,732	52,984	51,200	54,200
Ganges Canal	96,991	107,496	81,559	80,833	82,949	86,410	89,510
Agra Canal	18,859	21,684	20,651	22,638	21,761	24,540	23,250
Lower Ganges Canal	450	7,071	40,992	50,101	63,215	65,380	74,000
Eastern Jumna Canal	- -	- -	- -	17,287	19,917	19,790	19,990
Western Jumna Canal	51,436	43,624	37,343	39,143	44,655	44,700	50,000
Bari Doab Canal	41,543	46,415	38,792	46,114	51,897	52,900	50,000
Godavari Delta System				29,710	31,583	36,164	35,850
Kistna Delta System				24,307	27,217	27,907	28,760
Begari Canal				4,936	7,066	4,526	5,990
Eastern Nara Works	91,710	140,785	106,791	5,143	5,602	5,989	7,045
Desert Canal				1,266	1,173	1,952	2,480
Mutha Canals				6,224	5,795	6,176	6,780
Other projects				23,620	24,103	34,215	56,054
TOTAL £.	381,550	459,251	425,473	455,635	501,936	519,049	562,109
NET REVENUE:							
Orissa Canal	—5,709	—8,858	—3,629	—10,551	—2,153	—2,900	—6,500
Midnapore Canal	—212	9,282	2,724	2,160	2,993	2,900	5,700
Tidal Canal	3,761	350	2,890	1,861	446	450	2,750
Sone Canals	6,712	17,428	607	27,897	15,484	13,650	10,650
Ganges Canal	231,304	249,961	143,031	156,516	195,478	206,391	203,291
Agra Canal	23,774	20,467	4,665	36,446	31,032	35,260	36,550
Lower Ganges Canal	—450	—1,211	82,619	112,061	115,401	106,503	97,883
Eastern Jumna Canal	- -	- -	- -	78,784	85,781	80,613	80,413
Western Jumna Canal	77,557	97,014	144,431	84,791	77,130	99,800	79,500
Bari Doab Canal	56,801	72,714	139,100	96,278	85,529	115,100	85,000
Godavari Delta System				137,357	122,937	124,278	124,242
Kistna Delta System				72,839	59,517	65,604	64,791
Begari Canal				7,219	10,905	14,421	13,282
Eastern Nara Works	—34,884	394,040	494,552	12,245	6,970	16,947	17,441
Desert Canal				9,770	9,038	15,558	15,025
Mutha Canals				7,936	6,430	8,924	8,370
Other projects				67,775	75,209	64,736	50,621
TOTAL £.	358,654	851,187	1,010,990	901,384	898,127	968,235	889,009
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE.							
DIRECT RECEIPTS:							
Sundry projects	87,106	109,553	113,049	45,955	47,934	101,552	101,002
PORTION OF LAND REVENUE DUE TO IRRIGATION:							
Sundry projects	156,284	96,523	221,297	168,402	217,740	240,145	238,495
TOTAL REVENUE:							
Sundry projects	243,390	206,076	334,346	214,357	265,674	341,697	339,497
WORKING AND MAINTENANCE:							
Sundry projects	116,340	138,497	117,152	117,047	138,048	158,731	148,031
NET REVENUE:							
Sundry projects	127,050	67,579	217,194	97,310	127,626	182,966	191,466

CAPITAL ACCOUNT OF GUARANTEED AND SUBSIDIZED RAILWAYS.

TABLE X.—ABSTRACT OF BUDGET ESTIMATES OF CAPITAL TRANSACTIONS OF GUARANTEED RAILWAYS, 1883-84 and 1884-85.

RAILWAYS.	AMOUNT IN RUPEES.			AMOUNT OF EXCHANGE.			AMOUNT IN POUNDS STERLING.		
	1883-84.		Budget, 1884-85.	1883-84.		Budget, 1884-85.	1883-84.		Budget, 1884-85.
	Budget.	Revised.		Budget.	Revised.		Budget.	Revised.	
GUARANTEED RAILWAYS.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*£.*	*£.*	*£.*
RECEIPTS.									
Eastern Bengal	9,30,000	10,00,000	2,55,000	77,000	83,000	21,000	85,300	91,700	23,400
Madras	20,00,000	16,00,000	19,00,000	1,67,000	1,33,000	1,58,000	183,300	146,700	174,200	
South Indian	10,50,000	10,25,000	10,70,000	43,000	43,000	45,000	100,700	98,200	102,500
Bombay, Baroda, and Central India	23,25,000	26,00,000	24,00,000	1,94,000	2,16,000	2,00,000	213,100	238,400	220,000
Great Indian Peninsula	70,00,000	73,00,000	75,00,000	5,83,000	6,08,000	6,25,000	641,700	669,200	687,500
Oudh and Rohilkhund	15,20,000	13,60,000	15,00,000	- -	- -	- -	152,000	136,000	150,000
Scinde, Punjab, and Delhi	33,00,000	71,50,000	35,00,000	2,75,000	5,96,000	2,92,000	302,500	655,400	320,800
TOTAL	1,81,25,000	2,20,35,000	1,81,25,000	13,39,000	16,79,000	13,41,000	1,678,600	2,035,600	1,678,400
ADVANCES.									
Eastern Bengal	7,30,000	5,90,000	1,85,000	61,000	49,000	15,000	66,900	54,100	17,000
Madras	12,50,000	10,90,000	12,25,000	1,04,000	91,000	1,02,000	114,600	99,900	112,300
South Indian	8,26,000	5,50,000	8,00,000	34,000	23,000	33,000	79,100	52,700	76,700
Bombay, Baroda, and Central India	21,00,000	23,00,000	21,00,000	1,75,000	1,92,000	1,75,000	192,500	210,800	192,500
Great Indian Peninsula	37,25,000	43,00,000	43,00,000	3,10,000	3,58,000	3,58,000	341,500	394,200	394,200
Oudh and Rohilkhund	52,70,000	50,00,000	60,00,000	- -	- -	- -	527,000	500,000	600,000
Scinde, Punjab, and Delhi	21,50,000	30,30,000	24,50,000	1,79,000	2,53,000	2,04,000	197,100	277,700	224,600
TOTAL	1,60,50,000	1,68,60,000	1,70,60,000	8,63,000	9,66,000	8,87,000	1,518,700	1,589,400	1,617,300
NET RECEIPTS.									
Eastern Bengal	2,00,000	4,10,000	70,000	16,000	34,000	6,000	18,400	37,600	6,400
Madras	7,50,000	5,10,000	6,75,000	63,000	42,000	56,000	68,700	46,800	61,900
South Indian	2,25,000	4,75,000	2,70,000	9,000	20,000	12,000	21,600	45,500	25,800
Bombay, Baroda, and Central India	2,25,000	3,00,000	3,00,000	19,000	24,000	25,000	20,600	27,600	27,500
Great Indian Peninsula	32,75,000	30,00,000	32,00,000	2,73,000	2,50,000	2,67,000	300,200	275,000	293,300
Oudh and Rohilkhund	*—37,50,000*	*—36,40,000*	*—45,00,000*	- -	- -	- -	*—375,000*	*—364,000*	*—450,000*
Scinde, Punjab, and Delhi	11,50,000	41,20,000	10,50,000	96,000	3,43,000	88,000	105,400	377,700	96,200
TOTAL	20,75,000	51,75,000	10,65,000	4,76,000	7,13,000	4,54,000	159,900	446,200	61,100
SUBSIDIZED RAILWAYS.									
RECEIPTS.									
Southern Mahratta:									
Capital received in India	- -	3,600	- -	- -	600	- -	- -	300	-
Gain on Remittances to India	- -	- -	- -	- -	64,400	103,000	- -	—6,440	10,300
TOTAL	- -	3,600	- -	- -	65,000	103,000	- -	—6,140	—10,300
WITHDRAWALS.									
Central Bengal	20,00,000	16,00,000	- -	3,54,000	3,00,000	- -	164,600	130,000	-
Southern Mahratta	50,00,000	46,50,000	62,00,000	8,33,000	7,75,000	10,33,000	400,000	387,500	516,700
Western Deccan	- -	2,50,000	17,50,000	- -	- -	- -	- -	25,000	175,000
TOTAL	70,00,000	65,00,000	79,50,000	11,87,000	10,75,000	10,33,000	564,600	542,500	691,700
NET WITHDRAWAL	70,00,000	64,96,400	79,50,000	11,87,000	10,10,000	9,30,000	564,600	548,640	702,000
GUARANTEED AND SUBSIDIZED RAILWAYS.									
NET WITHDRAWALS	**—49,25,000**	—13,21,400	**—68,85,000**	**-7,11,000**	2,97,000	**—4,76,000**	**—404,700**	—102,440	**—640,900**

EAST INDIA
(FINANCIAL STATEMENT, 1884-85).

C O P Y

OF THE

INDIAN FINANCIAL STATEMENT

FOR

1884-85.

(Sir George Balfour.)

Ordered, by The House of Commons, *to be Printed,*
8 *April* 1884.

[*Price* 10½ *d.*]

129. *Under* 8 *oz.*

H.—20. 5. 84.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,* 13 *May* 1884.

LIST.

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No. 3.—Report of the Auditor of the Indian Home Accounts on the Stores Accounts, from 1st April 1882 to 31st March 1883, prepared and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106 - - - - - - - - - - - - - - - p. 25

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India Office,
12 May 1884.

J. K. CROSS.
Under Secretary of State.

No. 1. - - - - - - - - -

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASU

RECEIPTS.

	£. s. d.	£. s. d.	£. s.
Balance on the 1st April 1882 - - - -			2,620,908 14
REVENUE:			
FOREST:			
Receipts from Students for the Indian Forest Department, on account of their Expenses at the Forest School at Nancy - - - - - - - - -	2,154 – –		
Proceeds of Sale of Consignment of Boxwood from India	580 5 6		
		2,734 5 6	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - -		75,373 16 6	
MINT:			
Proceeds of Sales of Indian Coins sent to this Country for Assay - -		14 6 5	
MARINE:			
Value of a Dingy returned from the Torpedo Mooring Steamer supplied to the Bombay Government in 1881-82 - - - - - -		10 16 –	
MEDICAL:			
Royal India Lunatic Asylum, Ealing:	£. s. d.		
Pay, Pensions, &c. of Inmates appropriated to their maintenance -	2,005 – 1		
Sale of Farm Produce, &c. - -	96 16 6		
	2,101 16 7		
On account of the Maintenance of a Lunatic in Broadmoor Asylum - - - - - - -	67 1 2		
		2,168 17 9	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Proceeds of Sales of Sulphate of Chinchonidine, &c. -	1,424 6 4		
Subscription for a Copy of the Work on the Textile Manufactures of India - - - - - - -	75 – –		
Sale Proceeds of Books, Maps, unserviceable Scientific Instruments, &c. - - - - - - - -	1,397 4 8		
		2,896 11 –	
INTEREST:			
Interest realised from investment of Cash Balance - - - - - - -	£. s. d. 10,998 3 8		
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods, brought to account under "Subsidized Railways"	2,300 7 3		
	8,697 16 5		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England and Bank of Ireland	2,589 7 10		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to Act 36 Vict. c. 17, s. 27 - - - - - - - - - -	36 3 4		
	11,323 7 7		
Premium realised on the issue of 2,000,000 *l.* India 4 per Cent. Debentures - - - - -	12,814 1 –		
		24,137 8 7	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - -	9,807 14 3		
Subscriptions to the Bengal Civil Service Annuity Fund, the Bombay Civil Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:			
	£. s. d.		
Bengal Civil Service Annuity Fund	2,238 13 3		
Bombay Civil Fund - - -	500 – –		
Bengal Military Orphan Society -	23,487 18 9		
Bengal Military Fund - - -	34,898 4 10		
Madras - ditto - - -	19,637 18 10		
Bombay - ditto - - -	11,675 8 2		
Madras Medical Fund - - -	107 4 2		
Indian Navy Fund - - -	1,641 16 11		
	94,187 4 11		
		103,994 19 2	
Carried forward - - - £.		211,331 – 11	2,620,908 14 2

- - - - - - - - - No. 1.

'of the GOVERNMENT of *India*, from 1st April 1882 to 31st March 1883.

DISBURSEMENTS.

EXPENDITURE:

	£. s. d.	£. s. d.	£. s. d.
INTEREST ON DEBT (EXCLUDING THAT CHARGED ON PAGE 13, TO PRODUCTIVE PUBLIC WORKS):			
Interest on Loans contracted in England:			
India Debentures	319,860 – –		
India 5 per Cent. Stock (prior to 5th July 1880)	1,195 2 11		
India 4 per Cent. Stock	1,937,464 12 5		
India 3½ per Cent. Stock	122,497 11 11		
Temporary Loans	54,616 8 9		
Outstanding Dividends on East India Stock	15 7 2		
		2,435,649 3 2	
Interest on the Indian Transfer Loan of 22nd April 1854		45,497 13 8	
			2,481,146 16 10
INTEREST ON OTHER OBLIGATIONS:			
Interest on the Balance of the India Office Provident Fund		– – –	830 14 10
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India		419 16 8	
Stores for India: For use in the Revenue Survey		38 17 3	
			458 13 11
OPIUM:			
Stores for India: For the Behar Opium Agency		– – –	1,584 14 9
STAMPS:			
Stores for India		– – –	44,895 9 2
FOREST:			
Allowances to successful Candidates for the Indian Forest Department; Passages to India on appointment; Fees to Professors for Instruction, &c.		5,302 5 3	
Stores for India: Chemical Apparatus for the Central Forest School		23 5 –	
			5,325 10 3
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury		70,000 – –	
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad		3,600 – –	
		73,600 – –	
Stores for India		27,870 8 11	
			101,470 8 11
TELEGRAPH:			
Indo-European Telegraph		45,810 14 8	
Red Sea and India Telegraph: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company, under Act 25 & 26 Vict. c. 39		18,027 – –	
Indian Telegraph Department:			
Absentee Allowances		6,728 4 5	
Passages to India of Officers of the Department on appointment; Special Pay and Expenses of Officers visiting Telegraph Centres in Europe and America; Share of Expenses of International Telegraph Office at Berne, &c.		684 12 5	
		71,250 11 6	
Telegraph Lines in India—Stores for India		75,767 2 1	
			147,017 13 7
MINT:			
Cost of Assay of Indian Coins		17 2 6	
Pay and Passage to India of an Officer appointed to the Calcutta Mint		128 – –	
		145 2 6	
Stores for India		5,886 1 8	
			6,031 4 2
Carried forward		£.	2,788,761 6 5

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	211,331 - 11	2,620,908 14 2
Receipts—continued.		
Revenue—continued.		
STATIONERY AND PRINTING:		
Sale Proceeds of works, the cost of printing which has been charged under this head of Service, &c. - - - - - - - - - -	12 14 2	
MISCELLANEOUS:	£. s. d.	
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	767 17 –	
Recoveries of Costs in Suits instituted against the Secretary of State, &c. - - - - - - -	364 18 2	
Refund of amount received by a Selected Candidate for the Civil Service who did not proceed to India -	185 – –	
Miscellaneous Fees, &c. - - - - - - -	666 7 –	
Sale Proceeds of Waste Paper and receipts on sundry Accounts - - - - - - - - -	517 2 3	
Miscellaneous Receipts connected with the Supply of Stores to India:		
Recoveries in respect of Marine Insurance, Sale Proceeds of Stores recovered from Wrecks, &c. - £. s. d. 11,288 11 9		
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - 11,002 12 10		
Recoveries on account of detention of Lighters, &c. - - - 377 – 7		
Sale Proceeds of Sawdust, and miscellaneous recoveries - - 89 17 8		
Repayment of Expenses incurred in the Inspection of Malt Liquor purchased on behalf of the Imperial Government - - - 205 3 –		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - - 268 19 9		
	23,232 5 7	
PRODUCTIVE PUBLIC WORKS:		25,733 10 –
East Indian Railway:		
Rent of Premises occupied by the East Indian Railway Company - - - - - - -	230 – –	
Irrigation and Navigation:		
Sale of the Lease, &c., of Houses acquired from the East India Irrigation and Canal Company -	1,448 7 –	
		1,678 7 –
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:		
Subsidized Railways:		
Bengal Central Railway: Interest realised from Investment of Sums deposited by that Company for fixed periods (2,300 *l.* 7 *s.* 3 *d.*) and Receipts from the Company, taken in Reduction of their Debt for Advances of Interest - - - - - -	3,680 7 11	
Miscellaneous Services:	£. s. d.	
Royal Indian Engineering College:		
Fees and Caution Money received from Students - - - - - 13,531 13 4		
Sale of Provisions, Farm Produce, &c. - - - - - - - 908 2 2		
	14,439 15 6	
		18,120 3 5
Carried forward - - - £.	256,875 15 6	2,620,908 1

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	2,788,761 6 5
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
GENERAL ADMINISTRATION:		
England:	£. s. d.	
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Consulting Officer for the Indian Troop Service, two Members of the London Medical Board, &c. - - - - - - - - -	136,627 – 3	
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - -	5,433 11 3	
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - - - -	25,097 6 3	
Law Charges - - - - - - -	1,263 – 3	
Bank of England and Bank of Ireland for Management of Debt - - - - -	28,174 2 11	
Postage of Despatches to and from India -	3,906 8 6	
Telegrams to India - - - - - -	7,633 11 –	
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Inland Postage and Telegrams, Pay of Police, Messengers' Uniforms, and various petty Charges - - -	12,771 12 3	
		220,906 12 8
India:		
Second Moiety of Cost of Portrait of His Royal Highness the Prince of Wales, cost of Portrait of the Earl of Northbrook, and cost of Frames, &c., for Government House, Calcutta - - - - - - - - -	680 9 6	
Passage home from India of an Officer on the personal Staff of the late Governor of Madras, &c. - - - - - - - - - -	56 – –	
Books and Newspapers supplied to India, not invoiced as Stores - - - - -	434 18 8	
		1,171 8 2
		222,078 – 10
Stores for India: Currency and Stock Notes, &c. - - -		27,758 3 2
		249,836 4 –
LAW AND JUSTICE:		
Passage and Outfit Allowances of Judges of the High Courts of Judicature at Calcutta and Bombay - - - - -		1,000 – –
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - - - - -		112 10 –
		1,112 10 –
Stores for India: Reports of Indian Appeal Cases for 1882, &c.		164 19 10
		1,277 9 10
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - -		44,237 8 10
Pay and Passages of Naval Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c. - - - - -		1,499 15 5
		45,737 4 3
Stores for India - - - - - - - - -		78,071 6 2
		123,808 10 5
Carried forward - - - £.		3,163,683 10 8

No. 1.—Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	- - -	256,875 15 6	2,620,908 14 2
RECEIPTS—*continued.*			
REVENUE—*continued.*			
ARMY:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; and Proceeds of Sales of unserviceable Military Stores, &c.:			
Clothing and Necessaries - -	11,288 14 6		
Ordnance and Miscellaneous -	15,431 10 2		
	26,720 4 8		
Indian Troop Service: Receipts from the Admiralty, Recoveries on account of Messing, &c. - - -	45,130 17 7		
Passage of Officers and Troops: Recoveries on account of Messing - - - - - - - - -	109 4 –		
Amount recovered in respect of Advances made to the War Office, in excess of the Indian Pensions paid through that Department - - - - -	19 2 9		
Subscriptions towards Indian Service Family Pensions -	3,134 12 6		
		75,114 1 6	
Expedition to Egypt:			
From Her Majesty's Treasury: Grant in aid of the Expenditure incurred by the Government of India on this Account - - - - -		500,000 – –	
Carried forward - - - £.		831,989 17 –	2,620,908 14 2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,163,683 10 8
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
EDUCATION:		
Passage to India of Educational Officers on appointment, &c. -	- - -	342 6 8
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment - - -	- - -	315 10 –
MEDICAL:		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff, Board and Clothing of the Lunatics, and other Expenses - - - - - - - - - -	6,590 5 8	
Maintenance of Lunatics elsewhere than in the Royal India Lunatic Asylum - - - - - - - - -	437 3 10	
Salary of Surgeon General W. J. Moore, while preparing his "Manual of Family Medicine for India" - - - -	335 – –	
		7,362 9 6
POLITICAL:		
Mission to the Court of Persia - - - - - - -	10,000 – –	
Her Majesty's Establishments in China - - - - - -	15,000 – –	
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - - -	1,000 – –	
Contribution towards the Expenses of the Jeddah Consulate, &c.	366 – 11	
	26,366 – 11	
Stores for India: Presentation Articles for the Government of the Punjab, and for the Residency at Bushire - - -	335 9 –	
		26,701 9 11
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:		
Objects of a Literary, Scientific, or Antiquarian Character -	3,514 2 2	
Maps relating to India - - - - - - - - -	31 5 6	
Freight from India, &c., of Chinchona Bark, and Expenses attending the manufacture therefrom of Quinine and other Alkaloids - - - - - - - - - -	10,034 12 11	
Grant to Mr. T. Wardle, in recognition of his Services in the investigation of the Dyes and Wild Silks of India, and expenses attendant thereon - - - - - - -	2,626 – 5	
Deputation Allowance of an Officer of the Surveyor General's Department, while employed on Indian Pendulum Observations - - - - - - - - - -	1,066 19 8	
Deputation Allowance of the Archæological Surveyor of India while employed in this country, and Passage to India - -	342 14 –	
Deputation Allowance of the Census Commissioner of India while completing Report on Indian Census of 1881, and contingent Expenses - - - - - - -	478 10 2	
Deputation Allowance of Mr. A. R. Colquhoun while writing an account of his Overland Journey from Canton to Rangoon	695 8 2	
Salary of Dr. W. Waagen from 1st January to 31st December 1882, while engaged on Palæontological Work for the Geological Survey - - - - - - - - -	300 – –	
Contingent Expenses of the India Museum Collection at Kew	316 11 7	
Expenses in connection with the Indian Department at the Amsterdam Exhibition of 1883 - - - - - -	271 8 9	
Preparation of Tide Tables for Indian Ports - - - -	627 6 3	
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - -	965 7 5	
	21,270 7 –	
Stores for India - - - - - - - - - -	4,771 2 1	
		26,041 9 1
TERRITORIAL AND POLITICAL PENSIONS:		
His Highness Maharajah Duleep Singh - - - - -	21,064 12 10	
His Highness Nawab Nazim Syed Munsoor Ali - - -	10,000 – –	
Nawab Syed Ahmed Ali - - - - - - - -	200 – –	
		31,264 12 10
Carried forward - - - £.		3,255,711 8 8

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	831,989	17	–	2,620,908	14	2
RECEIPTS—*continued.*						
Carried forward - - - £.	831,989	17	–	2,620,908	14	2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -	-	-	-	3,255,711	8	8
DISBURSEMENTS—*continued.*						
EXPENDITURE—*continued.*						
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:						
Covenanted Civil Service - - - - - - - - -	92,047	1	11			
Military Officers in Civil employ - - - - - -	79,011	19	2			
Uncovenanted Service - - - - - - - - -	37,767	15	9			
Bengal Pilot Service - - - - - - - - -	2,160	14	2			
				210,987	11	-
SUPERANNUATION ALLOWANCES AND PENSIONS:						
Pensions for Distinguished and Meritorious Services - - -	12,023	13	1			
Pensions on Retirement of Officers of the following Classes:						
Home Service, Ordinary - - - - - - - -	18,220	11	8			
Ditto - on Reduction of Staff - - - -	32,527	18	6			
Judges of the High Courts in India - - - - -	28,156	4	7			
Uncovenanted Service of India - - - - - -	71,886	12	3			
Bengal Pilot Service - - - - - - - - -	8,648	18	3			
Pensions of Officers, &c., of Establishments of the late East India Company, now abolished:						
Officers, &c., of the Home Establishment, of the China and other Foreign Establishments, and of the Maritime Service, pensioned on the Abolition of the Commercial Charter in 1834 - - - - - -	10,033	9	7			
Professors, &c., at Addiscombe and Haileybury, and Recruiting Staff at Warley, &c.	5,111	19	6			
Officers of the late Indian Navy - -	26,561	14	8			
Poplar Fund Pensions - - - -	234	15	10			
				41,941	19	7
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed - - - - - - - - - -				21,371	12	3
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed - - -				5,254	14	1
Compassionate and Miscellaneous Pensions - - - -				5,817	5	11
				245,849	10	2
Annual Donation to the Bengal Civil Fund - - - -				2,500	-	-
Annual Donation to the India Office Provident Fund - - -				1,000	-	-
Gratuities - - - - - - - - - - - -				398	7	10
Gratuities granted on retirement to Members of the Uncovenanted Service of India - - - - - - - - - -				3,868	7	10
Relief to Distressed Natives of India - - - - - -				69	16	4
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - -				355	-	-
Carried forward - - - £.				254,041	2	2	3,466,698	19	8

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	831,989	17	–	2,620,908	14	2
Receipts—*continued.*						
Carried forward - - - £.	831,989	17	–	2,620,908	14	2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£. s. d.	£. s. d.
Brought forward - - -	254,041 2 2	3,466,698 19 8
DISBURSEMENTS—*continued.*		
EXPENDITURE—*continued.*		
SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, the Bombay Civil Fund, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund - (£. 252,751 14 4)		
Madras Civil Service - ditto - - (93,904 11 10)		
Bombay Civil Fund: Annuity Branch - (64,812 13 1)		
Bombay Civil Fund: Provident Branch (from 1st January 1883) - - - (19,233 18 7)		
Bengal Military Orphan Society - - (62,511 12 10)		
Bengal Military Fund - - - - (189,176 7 5)		
Madras - ditto - - - - (187,330 4 3)		
Bombay - ditto - - - - (111,470 16 8)		
Bengal Medical Retiring Fund - - (47,617 7 5)		
Madras Medical Fund - - - - (79,310 18 –)		
Bombay Medical Retiring Fund - - (11,523 17 9)		
Indian Navy Fund - - - - (16,460 16 3)		
	1,136,104 18 5	
		1,390,146 – 7
STATIONERY AND PRINTING:		
Stationery, Printing, and Bookbinding, for the India Office, &c.	8,834 4 –	
Stores for India - - - - - - - - - -	153,753 12 11	
		162,587 16 11
MISCELLANEOUS:		
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - -	9,428 4 11	
Honorarium to Mr. B. Redwood in consideration of the value to India of his experiments in the testing of petroleum -	210 – –	
Cost and repairs of Insignia of the Orders of the "Star of India" and "British India" - - - - - - -	188 16 –	
Salary of British Delegate to the Egyptian Board of Health from 1st January 1880 to 31st December 1882 - - -	300 – –	
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - - - -	262 10 –	
Passage Allowance to India of a Gilchrist Scholar - - -	50 – –	
Sundries - - - - - - - - - - -	86 17 8	
Miscellaneous Charges connected with the Supply of Stores to India:		
Marine Insurance, Cost of Stores lost, General Average, &c. - - - (£. 5,240 10 6)		
Lighterage, Dock Dues, Packing, &c. - (4,861 11 8)		
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - (7,898 15 6)		
	18,000 17 8	
		28,527 6 3
Carried forward - - £.		5,047,960 3 5

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	831,989	17	–	2,620,908	14	2
Receipts—*continued.*						
Carried forward - - - £.	831,989	17	–	2,620,908	14	2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
							Brought forward - - -	5,047,960	3	5
DISBURSEMENTS—*continued.*										
EXPENDITURE—*continued.*										
PRODUCTIVE PUBLIC WORKS—REVENUE ACCOUNT:										
GUARANTEED RAILWAYS—INTEREST:										
Bombay, Baroda, and Central India Railway Company				394,164	17	10				
Eastern Bengal Railway Company - - - -				153,296	13	4				
Great Indian Peninsula Railway Company - - -				1,141,753	5	–				
Madras Railway Company - - - - -				521,492	12	10				
Oude and Rohilkund Railway Company - - -				342,023	6	2				
Scinde, Punjab, and Delhi Railway Company - -				553,108	–	–				
South Indian Railway Company - - - -				203,994	19	10				
							3,309,833	15	–	
GUARANTEED IRRIGATION WORKS—INTEREST:										
Madras Irrigation and Canal Company - - - - - - -							24,903	5	–	
EAST INDIAN RAILWAY:										
							3,334,737	–	–	
Interest in lieu of Deferred Annuity:										
Interest at 4 per cent. per annum on 6,550,000 *l.* (being one-fifth of the commuted value of the Capital Stock of the East Indian Railway Company), the proprietors of which availed themselves of the option of deferring payment of the portion of the Annuity to which they were entitled - - - - - - - - -				262,000	–	–				
Annuity, terminating in 1953:	£.	s.	d.							
Annuity at the rate of 5 *l.* 12 *s.* 6 *d.* for 100 *l.* Stock of the Company - -	922,766	17	5							
Contribution towards management, &c., in respect of the Annuity registered in the name of the Secretary of State - - - - - - -	1,074	14	2							
				923,841	11	7				
Sinking Fund, created pursuant to Acts 42 & 43 Vict. c. 206, s. 51, and 44 & 45 Vict. c. 53, s. 2 (a):										
Investment in £.27,814. 18. 7. India 4 per Cent. Stock, of the difference between the amount retained by the Secretary of State in respect of the Annuity redeemed by him and the interest on the Stock created for the redemption thereof - - -	28,835	10	1							
Investment in £. 1,985. 19. 1. India 4 per Cent. Stock, of interest on the amount of that Stock purchased for the Sinking Fund and cancelled -	2,057	7	7							
£. 29,800. 17. 8. of Stock purchased with				30,892	17	8				
Interest on Debt:				1,216,734	9	3				
Interest on India 4 per Cent. Stock issued in redemption of portion of the East Indian Railway Annuity -	202,580	3	4							
Interest on India 3½ per Cent. Stock issued in redemption of portion of the East Indian Railway Annuity -	25,608	15	8							
Interest on East Indian Railway Debentures and Debenture Stock - -	119,903	–	–							
				348,091	19	–				
							1,564,826	8	3	
IRRIGATION AND NAVIGATION—WORKING EXPENSES:										
Ground Rent, Insurance, and Taxes, &c., in respect of Houses acquired from the East India Irrigation and Canal Company - - - -							206	2	6	
										4,899,769	10	9
							Carried forward - - - £.			9,947,729	14	2

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	831,989	17	–	2,620,908	14	2
RECEIPTS—*continued.*						
Carried forward - - - £.	831,989	17	–	2,620,908	14	2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		- - -	9,947,729 14 2
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:			
SUBSIDIZED RAILWAYS:			
Interest advanced:	£. s. d.		
Bengal Central Railway - - - - -	13,320 10 11		
Rohilkund and Kumaon Railway - - - -	350 13 8		
		13,671 4 7	
FRONTIER RAILWAYS: Stores for India - - - - - - -		78,302 1 7	
IRRIGATION AND NAVIGATION: Stores for India - - - - - -		1,234 4 5	
MILITARY WORKS: Stores for India - - - - - - -		1,771 4 10	
MISCELLANEOUS SERVICES:			
Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - 20,003 14 9			
Refund of Caution Money to Students 215 - -			
	20,218 14 9		
Salaries and Expenses, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - - - - - - - - -	6,605 4 5		
Passage to India of Officers on Appointment - -	1,512 10 0		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - -	31,056 8 1		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department -	21,188 10 4		
Pay and Passages on appointment of a Mining Engineer and Captain for the Warora Colliery, Expenses of Officers of the Public Works Department visiting Works, &c. - - - - - - - - - -	408 8 8		
	80,989 16 3		
Stores for India - - - - - - - - -	1,247 18 8		
		82,237 14 11	
ARMY:			177,216 10 4
Effective:			
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India:—			
For the year 1882–83 - - £. 500,000 - -			
In settlement of the years 1880–81 and 1881–82 - - - - 7,000 - -			
	507,000 - -		
Furlough Allowances of Officers of the Indian Service -	182,273 14 1		
Furlough Allowances of Officers of British Regiments serving in India - - - - - - - - -	84,827 14 4		
Advances to Regiments proceeding to India - - -	182 15 3		
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - - -	12,332 - 6		
Indian Troop Service - - - - - - - -	322,202 9 11		
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - - - -	5,239 19 8		
Outfit Allowance to Officers on their promotion to Commissioned Rank - - - - - - - -	1,600 - -		
Purchase of Stallions - - - - - - - -	8,933 19 2		
Value of Mules and Horses purchased for the Egyptian Campaign, but taken over by the Bombay Government	9,930 - -		
Cost of Medals - - - - - - - - -	8,051 12 9		
Pay and Allowances of Surgeons on appointment, &c. -	1,279 7 6		
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - -	1,159 3 5		
Freight from India of unserviceable Military Stores, &c.	573 9 11		
Portion chargeable to Indian Revenues of Expenses incurred in respect of Land purchased at Port Said and Alexandria - - - - - - - -	90 7 10		
Carried forward - - - £.	1,145,666 14 4	- - -	10,124,946 4 6

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	831,989	17	–	2,620,908	14	2
Receipts—*continued.*						
Total Receipts on Account of Revenue - - - - -				831,989	17	–
Carried forward - - - £.				3,452,898	11	2

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,145,666 14 4	- - -	10,124,946 4 6
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*			
ARMY—*continued.*			
Effective—continued.			
Pay and Expenses of Non-Commissioned Officers of the Indian Establishment under Instruction at Woolwich; Pay, Passage, &c., of Master Tailor for Clothing Factory; Pay and Expenses of Artizans for Gunpowder Works in India; and other Miscellaneous Expenditure	1,135 17 –		
	1,146,802 11 4		
Stores for India:	£. s. d.		
Clothing - - - - -	222,255 – –		
Malt Liquor - - - - -	101,286 1 8		
Medical - - - - -	16,311 4 3		
Commissariat - - - -	15,165 2 7		
Ordnance and Miscellaneous - -	174,706 6 7		
	529,723 15 1		
Non-Effective:		1,676,526 6 5	
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India:			
	£. s. d.		
On account of Arrears for 1876-77	100,000 – –		
On account of the year 1882-83 -	600,000 – –		
	700,000 – –		
Pay of Non-effective Colonels of Royal Artillery - -	31,230 3 11		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service - - - - - - -	1,360,534 12 8		
The capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - -	7,969 – –		
Compassionate Allowances of Officers removed from the Service, &c. - - - - - - - - -	2,896 7 9		
Pensions of Non-commissioned Officers and Soldiers -	40,149 18 10		
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise, in Discharge of Duty -	11,307 3 10		
Gratuities to ditto - - - - - - - - -	1,035 14 6		
Pensions of Widows and Families of Officers, &c., of the Indian Service - - - - - - - -	62,593 15 3		
Indian Service Family Pensions, towards which the Officers subscribed - - - - - - - -	3,732 19 5		
Payment to the Representatives of Lord Clive, on account of their Reversionary Claim to the Capital of the late "Lord Clive's Fund" - - - - -	1,232 – –		
		2,222,681 16 2	
Expedition to Egypt:			3,899,208 2 7
Suez Canal dues, passages, &c. - - - - - -	52,125 16 4		
Visit to this country of Representatives of the Indian Contingent - - - - - - - - - -	2,898 16 11		
	55,024 13 3		
Stores for India - - - - - - - -	52,786 5 7		
		107,810 18 10	
			4,007,019 1 5
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward) - - £.			14,131,965 5 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.	£.	s.	d.
							Brought forward - - -	3,452,898	11 2
RECEIPTS—*continued.*									
DEBT:									
PERMANENT DEBT INCURRED:									
India 4 per Cent. Debentures issued - - -	2,000,000	–	–						
India 3½ per Cent. Stock, created under "East Indian Railway (Redemption of Annuities) Act, 1881" - - - - - - - - - -	480,333	2	6						
				2,480,333	2	6			
TEMPORARY DEBT INCURRED:									
Temporary Loans on security of East India Bonds - - - -				4,250,000	–	–			
RECEIPTS ON ACCOUNT OF SERVICE FUNDS BEARING INTEREST:									
India Office Provident Fund - - - - - - - - -				4,098	13	7			
								6,734,431	16 1
DEPOSITS AND ADVANCES:									
CAPITAL RECEIPTS OF GUARANTEED AND SUBSIDIZED RAILWAY, &c., COMPANIES:									
On account of Capital, under their respective Deeds of Contract:									
Guaranteed:	£.	s.	d.	£.	s.	d.			
Bombay, Baroda, and Central India Railway - - -	100,062	10	–						
Madras Railway - - -	143,732	11	–						
Oude and Rohilkund Railway -	541,505	8	1						
				785,300	9	1			
Subsidized:									
Bengal Central Railway - -	250,000	–	–						
Rohilkund and Kumaon Railway	80,000	–	–						
				330,000	–	–			
				1,115,300	9	1			
On account of Transfer Fees, and Miscellaneous Refunds:									
Guaranteed:	£.	s.	d.						
Bombay, Baroda, and Central India Railway - - -	328	12	–						
Eastern Bengal Railway - -	99	7	6						
Great Indian Peninsula Railway -	1,252	15	4						
Madras Railway - - -	260	4							
Oude and Rohilkund Railway -	82	3	7						
Scinde, Punjab, and Delhi Railway - - - - - -	25,430	12	11						
South Indian Railway - -	674	1	5						
				28,127	16	9			
				1,143,428	5	10			
Portion of the Loan of 600,000 *l.* made to the Madras Irrigation and Canal Company, remaining unrecovered at the time of the purchase of that Undertaking, charged in this Account under Capital Expenditure on Productive Public Works - -				358,428	2	10			
							1,501,856	8 8	
				Carried forward - - - £.			1,501,856	8 8	10,187,330 7 3

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

							£. s. d.	£. s. d.
						Brought forward - - -		14,131,965 5 11
DISBURSEMENTS—*continued.*								
DEBT:								
PERMANENT DEBT DISCHARGED:				£.	s.	d.		
East India Bonds - - - - - -				59,600	–	–		
India 5 per Cent. Stock - - - - - -				7,584	15	3		
India 4 per Cent. Stock (*see* "East Indian Railway —*Sinking Fund*," page 13) - - - -				—				
East Indian Railway Debentures - - - -				1,939,600	–	–		
							2,006,784 15 3	
TEMPORARY DEBT DISCHARGED:								
Temporary Loans on security of East India Bonds - - - -							4,250,000 – –	
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:								
India Office Provident Fund - - - - - - - - -							546 5 5	
								6,257,331 – 8
CAPITAL EXPENDITURE:								
PRODUCTIVE PUBLIC WORKS:								
STATE RAILWAYS:				£.	s.	d.		
Stores for India - - - - - - - -				358,299	4	10		
Salary and Expenses of Consulting Engineer and Staff, Pay and Passages of Foremen on Appointment, &c.				11,814	16	4		
							370,114 1 2	
EAST INDIAN RAILWAY:								
Capital charge involved in the redemption of portion of the East Indian Railway Annuity, under the provisions of Act 44 & 45 Vict. c. 53, by the issue of India 3½ per Cent. Stock, being the amount of that Stock issued in exchange (*see* Receipt under "Debt") - - - -							480,333 2 6	
PURCHASE OF THE MADRAS IRRIGATION AND CANAL COMPANY'S UNDERTAKING:				£.	s.	d.		
In redemption of Capital Stock - - - -				1,050,978	16	–		
In redemption of Mortgage Debentures and Interest thereon - - - - - - - - -				338,432	18	3		
Compensation to Directors, Officers, and Clerks, and Miscellaneous Expenses - - - - -				14,742	1	7		
Add—Unrecovered portion of Loan to the Company of 600,000 *l.* (See "Deposits and Advances" *per contra*) - - - - - - - - -				1,404,153	15	10		
				358,428	2	10		
							1,762,581 18 8	
								2,613,029 2 4
DEPOSITS AND ADVANCES:								
PAYMENTS TO GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES OUT OF CAPITAL FUNDS:								
For discharge of Debentures:								
Guaranteed:				£.	s.	d.		
Madras Railway - - - - - - -				143,600	–	–		
On account of Stores, Establishment Charges, &c.:								
Guaranteed:								
Bombay, Baroda, and Central India Railway - - -	£.	s.	d.					
	205,729	13	7					
Eastern Bengal Railway - -	57,450	17	–					
Great Indian Peninsula Railway	379,736	5	9					
Madras Railway - - -	68,337	12	11					
Oude and Rohilkund Railway -	174,735	6	9					
Scinde, Punjab, and Delhi Railway - - - - - -	137,248	10	3					
South Indian Railway - -	51,372	6	–					
				1,074,610	12	3		
Subsidized:								
Bengal Central Railway - -	149,604	9	5					
Rohilkund and Kumaon Railway	40,000	–	–					
				189,604	9	5		
							1,407,815 1 8	
						Carried forward - - - £.	1,407,815 1 8	23,002,325 8 11

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
Brought forward - - -	1,501,856 8 8	10,187,330 7 3
RECEIPTS—*continued.*		
DEPOSITS AND ADVANCES—*continued.*		
CAPITAL RECEIPTS FROM THE SOUTHERN MAHRATTA RAILWAY COMPANY:	£. s. d.	
On account of Share Capital - - - - - -	1,724,525 – –	
On account of Transfer Fees, &c. - - - - -	100 17 6	
	1,724,625 17 6	
COMMISSION FOR THE REDUCTION OF DEBT:		
Sum remitted to this country by means of Bills of Exchange and Telegraphic Transfers on India, to be applied to the reduction of Home Debt -	1,001,392 19 7	
REPAYMENT OF ADVANCES:	£. s. d.	
In Repayment of Disbursements in England for Purchase, &c., of Malt Liquor on behalf of the Imperial Government - - - - - - - -	6,609 18 11	
In Repayment of portion of the Furlough Allowances of an Officer of the Zanzibar Agency and Consulate	316 3 8	
	6,926 2 7	
MISCELLANEOUS DEPOSITS:		
From Her Majesty's Treasury: instalment for the year 1882-83 of the Grant-in-aid of 3,000,000 *l.* on account of the Afghan War, treated as Revenue Receipts in the years 1880-81 and 1881-82 - -	500,000 – –	
Portion of Legacy bequeathed by Miss Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian Children in or near Calcutta - - - - - - - - -	853 9 4	
	500,853 9 4	
		4,735,654 17 8
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Repayments by Her Majesty's Treasury and other Public Departments in respect of:	£. s. d.	
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong - - - - - - - - - - - - -	192,500 – –	
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station - - -	73,143 14 8	
Pensions paid in India to Out-pensioners of Chelsea Hospital - -	20,960 5 4	
Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - -	3,275 3 10	
One Moiety of the Zanzibar Consulate Expenses and the Muscat Subsidy	6,606 11 –	
Expenses attending the Expedition to Perak - - - - -	6,438 16 10	
Cost of Conveyance of Troops from India to Natal, and other Disbursements in India in connection with the Zulu War - - -	13,199 4 8	
Miscellaneous Advances made in India - - - - - -	14,836 13 10	
	330,960 10 2	
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - - -	32,516 4 5	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds -	1,773 18 6	
Miscellaneous Receipts - - - - - - - - - - - -	6,915 11 4	
Bills of Exchange and Telegraphic Transfers on India (exclusive of 1,001,392 *l.* 19 *s.* 7 *d.* received on account of the Commission for the Reduction of Debt, shown separately under "Deposits and Advances") -	14,119,127 18 7	
		14,491,294 3 –
	£.	29,414,279 7 11

India Office, 3 October 1883.

I certify that this Account has been examined under my directions; and that,

India Audit Office,
10 May 1884.

of the Government of *India*, from 1st April 1882 to 31st March 1883—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				1,407,815	1	8	23,002,325	8	11
DISBURSEMENTS—*continued.*									
DEPOSITS AND ADVANCES—*continued.*									
CAPITAL EXPENDITURE ON THE SOUTHERN MAHRATTA RAILWAY:									
On account of Stores, Establishment Charges, &c. - - - -				130,973	–	2			
ADVANCES REPAYABLE:									
For purchase, &c., of Malt Liquor on behalf of the Imperial Government, &c. - - - - -	5,342	11	10						
Furlough Allowances of an Officer of the Zanzibar Agency and Consulate (portion recoverable from the Imperial Government) - - - - -	375	–	–						
Expedition to Egypt: Portion of Expenses paid in England recoverable from the Imperial Government	4,938	5	2						
				10,655	17	–			
MISCELLANEOUS DEPOSITS:									
Investment of Receipt (*per contra*) in respect of the Legacy bequeathed by Miss Mary Ann Bruce -	853	9	4						
Repayment of Sums deposited in the Home Treasury on account of the Effects of deceased Soldiers who died on the voyage from India - - - -	601	–	4						
				1,454	9	8			
							1,550,808	8	6
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:									
Payments to Her Majesty's Treasury and other Public Departments on account of:				£.	s.	d.			
Postage collected in India - - - - - - - - - -				30,308	9	3			
Sums received in India for Money Orders - - - - - -				108,253	14	10			
Little Basses Light Vessel Dues - - - - - - - -				10,355	8	2			
Balances of Shipping Masters' Accounts - - - - - -				2,939	9	5			
Excess-advance received from the Imperial Government in 1879-80 on account of the Expedition to the Mediterranean - - - -				2,792	3	1			
Miscellaneous - - - - - - - - - - - -				1,510	18	10			
				156,160	3	7			
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -				164,693	19	–			
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account - - - - - - - - - -				25,633	10	4			
Family and Miscellaneous Remittances - - - - - - - -				285,309	18	4			
Family Allotments of Mechanics, &c. - - - - - - -				5,018	2	11			
Remittances by Administrators General - - - - - - -				87,537	16	8			
East Indian Railway Company: Advances for purchase of Stores, &c. - -				455,674	12	5			
Stores chargeable to Provincial and Local Funds and to Native States -				224,933	1	10			
Pay and Pensions chargeable to Native States, Local Funds, &c. - -				17,135	14	5			
Miscellaneous payments to be brought to charge or recovered in India - -				9,084	14	1			
							1,431,181	13	7
TOTAL DISBURSEMENTS - - - £.							25,984,405	11	–
BALANCE on the 31st March 1883 (including 1,001,392 *l.* 19 *s.* 7 *d.* on account of the Commission for the Reduction of Debt, and Sums in the hands of Sub-Accountants)							3,429,873	16	11
£.							29,414,279	7	11

Thos. W. Keith, Accountant General.

Subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cock, Auditor.

No. 2.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS, from 1st April 1882 to 31st March 1883 prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd section of Act 21 & 22 Vict. c. 106.

1. BEFORE making any remarks on the Account for 1882–83, I will refer to the subjects which remained unadjusted at the time of writing my last Report.

2. The whole of the surcharges and disallowances which had arisen on the Accounts for the years 1879–80, 1880–81, and 1881–82, have been recovered or adjusted, with the exception of the sum of 1 *l.* (*see* paragraph No. 17), which still remains to be accounted for.

3. All Accounts respecting the Expedition to Malta have now been received, and the final balance agreed upon.

4. The question whether the unclaimed balance of Indian Prize Money remaining in the hands of the Commissioners of Chelsea Hospital should not revert to the Indian Government, remains undecided.

5. I regret again to observe that, inasmuch as no decision has been arrived at as to the amount payable by India on account of the contract with the Peninsular and Oriental Steam Navigation Company, the Account of the Postal Service still remains unexamined.

In paragraph No. 15 it was pointed out that some apparently erroneous payments had been detected in the course of the examination of the Army Effective Account; but that, as the points involved were still under consideration, the amount of the disallowances (if any) could not be stated. I may now remark that all the points then referred to have been cleared up.

The following Questions have arisen on the examination of the Account for the present year.

RECEIPTS.

Scientific and other Minor Departments:

6. Sale proceeds of books, maps, unserviceable scientific instruments - - - - - - - - - - - - £. 1,397. 4 *s.* 8 *d.*

£. 636 10 *s.*, the value of books sold, but not accounted for during the year, must be surcharged.

Army:

7. Value of clothing, accoutrements, &c., in possession of regiments on their transfer from the Indian to the British Establishment, and proceeds of unserviceable military stores, &c., clothing, and necessaries - - - - - - - £. 11,288. 14 *s.* 6 *d.*

The sum of 13 *l.* 16 *s.* 7 *d.* not having been brought to account during the year must be surcharged.

8. Indian Troop Service:

Receipts from the Admiralty, recoveries on account of messing, &c. - - - - - - - - - - - - £. 45,130. 17 *s.* 7 *d.*

The sum of 5 *l.* 1 *s.* 6 *d.* not having been brought to account must be surcharged.

9. Passage of Officers and Troops:

Recoveries on account of messing - - - - - - £. 109. 4 *s.*

The sum of 19 *l.* 11 *s.* due on account of messing not having been brought to account must be surcharged.

DISBURSEMENTS.

Telegraph:

10. Telegraph lines in India: Stores for India - - - - £. 75,767. 2 *s.* 1 *d.*

Some insulators were found on their arrival in India to have been broken and damaged. The contractors have, however, undertaken to supply others in their place, and to bear the cost of their freight.

General Administration:

11. Store Department: Wages of labourers, cartage, fees to surveyors, ground rent of premises, rates and taxes, repairs, supplies, &c. - - - - - - - - - - £. 25,097. 6 *s.* 3 *d.*

An overpayment of 19 *s.* 6 *d.* for testing metals must be disallowed.

12. Office Contingencies: Rates, taxes, coals, gas, candles, furniture and repairs, stamps, advertisements, inland postage and telegrams, pay of police, messengers' uniforms, and various petty charges - - - - - - - - - - £. 12,771. 12 *s.* 3 *d.*

10 *s.* an overpayment on a foreign bill stamp must be disallowed.

Miscellaneous Charges connected with the supply of Stores to India:

13. Marine insurance, cost of stores lost, general average, &c. - £. 5,240. 10 *s.* 6 *d.*

An advance of 2,000 *l.* made to the Salvage Association not having been accounted for must be disallowed.

Public Works not classed as Productive:

Miscellaneous Services:

14. Salaries and expenses, while gaining practical experience in their profession, of students retained in this country after having passed out of the Royal Indian Engineering College £. 6,605. 4 *s.* 5 *d.*

Two items amounting to 10 *s.* 3 *d.* overpaid on account of travelling expenses must be disallowed.

£. 2. 15 *s.* 4 *d.* outstanding on the College Bills Accounts must be surcharged.

Army—Effective:

15. Furlough Allowances of officers of British regiments serving in India - - - - - - - - - - - £. 84,827. 14 *s.* 4 *d.*

Various sums on account of messing, amounting to 7 *l.* 2 *s.*, must be surcharged; and two overpayments of 209 *l.* 13 *s.* 5 *d.* and 157 *l.* 6 *s.* must be disallowed.

16. Pay and Allowances during voyage of regiments returning from India - - - - - - - - - - - £. 12,332 *l.* – *s.* 6 *d.*

The amounts of 5 *s.* 7 *d.*, 3 *l.* 7 *s.* 5 *d.*, and 25 *l.* 2 *s.* 2 *d.* overpaid must be disallowed.

17. Indian Troop Service - - - - - - - - - £. 322,202. 9 *s.* 11 *d.*

Certain accounts between the Imperial and Indian Governments in connection with the relief of regiments in India not having been finally adjusted, I am unable at present to certify to the correctness of the above sum.

18. Passage of officers and troops, otherwise than in troop ships - £. 5,229. 19 *s.* 8 *d.*

The recovery of an overpayment of 34 *l.* not having been accounted for within the year must be disallowed.

19. Expenses incurred by officers acquiring scientific knowledge - £. 1,159. 3 *s.* 5 *d.*

The sum of 3 *l.* 15 *s.* 10 *d.* having been overpaid must be disallowed.

Stores for India:

20. Clothing - - - - - - - - - - - £. 222,255. – *s.* – *d.*

Two overpayments of 23 *l.* 4 *s.* 7 *d.*, and 19 *l.* 16 *s.* 4 *d.* must be disallowed.

21. Ordnance and Miscellaneous - - - - - - £. 174,706. 6 *s.* 7 *d.*

On this expenditure questions have arisen relating to the prices charged by the War Office, which are still under consideration. I am not able, therefore, to state how far the amount paid is correct.

22. Some other apparent errors have been detected in the course of the examination of this Account, but as the questions thereby involved are still under discussion, I am unable to certify to the complete correctness of the Army Effective Account.

Expedition to Egypt:

23. Stores for Egypt - - - - - - - - - - £. 52,786. 5 *s.* 7 *d.*

The sum of 529 *l.* 2 *s.*, the value of coal supplied to the Admiralty, not having been repaid must be surcharged.

Capital Expenditure—Productive Public Works (State Railways):

24. Salary and expenses of consulting engineer and staff, pay and passages of foremen on appointment, &c. - - - - £. 11,814. 16 *s.* 4 *d.*

The sums of 3 *l.* 8 *s.* 6 *d.* and 12 *l.* 12 *s.* being the amounts paid on account of analysis of rails, not having been recovered, must be surcharged.

Remittance Account between England and India:

25. Miscellaneous payments to be brought to charge, or recovered in India - - - - - - - - - - - £. 9,084. 14 *s.* 1 *d.*

£. 17. 10 *s.* an overpayment on account of bonus compensation must be disallowed.

26. On reference to the Account it will be seen that the balance on 31st March 1883 amounted to - - - - - - - - £. *s.* *d.* 3,429,873 16 11

But this amount must be increased by the following sums:—

	£.	*s.*	*d.*	£. *s.* *d.*
Disallowance on the Account, 1881-82 -	1	–	–	
Disallowances on the present Account - -	2,497	1	1	
Surcharges - ditto - - - -	1,229	18	11	
				3,728 – –
				£. 3,433,601 16 11

India Audit Office,
10 May 1884.

Walter Carew Cocks, Auditor.

No. 3.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES ACCOUNTS, from 1st April 1882 to 31st March 1883 prepared, and submitted to Parliament and to the Secretary of State in Council, in pursuance of 52nd Section of Act 21 & 22 Vict. c. 106.

1. I REGRET that I have again to report that the whole of the returned packing accounts have not been received.

2. In my previous Report it was stated that, for the years 1879-80 and 1880-81, 70 and 54 packing accounts, respectively, remained unaccounted for. Of these accounts I have received no further information.

3. For the year 1881-82, 40 remained unaccounted for, of which 13 have since been received.

I have been informed that there is no probability now of any further numbers being returned, either for that or the two previous years.

4. For the present year 41 remain unaccounted for.

5. A few questions have arisen on some of the packing accounts which are under consideration.

India Audit Office,
10 May 1884.

Walter Carew Cocks, Auditor.

No. 4. - - - - - - - - - -

* ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME

RECEIPTS.

			£.
Balance, 1st April 1883 (including 1,001,393 *l.* on account of the Commission for the Reduction of Debt)			3,429,874
REVENUE:			
FOREST:		£.	
Receipts from Students for the Indian Forest Department, on account of their expenses at the Forest School at Nancy - - - - - - - - - - - - - - -		3,109	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - - - - - - -		51,424	
MINT:			
Proceeds of sales of Indian Coins sent to this country for assay - - - - - - -		35	
MEDICAL:			
Pensions, &c, of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. - - - - - - - - - - - - - - - - -		2,413	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Sale proceeds of Books, Maps, &c. - - - - - - - - - - - - -		1,039	
INTEREST:	£.		
Interest realised from investment of Cash Balance, &c. - - - - - -	31,607		
Deduct—Interest derived from sums deposited by the Bengal Central Railway Company for fixed periods, brought to account under "Subsidized Railways"	1,885		
		29,722	
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:			
Subscriptions, &c., to the Widows' Funds of the Home Establishment of the East India Company - - - - - - - - - - - - -	9,601		
Subscriptions to the Bengal Civil Service Annuity Fund, the Bombay Civil Fund, the Indian Military and Medical Funds, and the Indian Navy Fund -	91,660		
		101,261	
MISCELLANEOUS:			
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - -		18,064	
PRODUCTIVE PUBLIC WORKS:			
EAST INDIAN RAILWAY:			
Rent of Premises occupied by the East Indian Railway Company - - - - -		230	
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:			
SUBSIDIZED RAILWAYS:	£.		
Bengal Central Railway: Interest realised from investment of sums deposited by that Company for fixed periods (1,885 *l.*), and Receipts from the Company, taken in reduction of their debt for advances of interest - - -	2,645		
MISCELLANEOUS SERVICES:			
Royal Indian Engineering College—Fees from Students, &c. - - - -	16,575		
		19,220	
ARMY:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c. - - - - - - - - -	49,359		
Subscriptions towards Indian Service Family Pensions - - - - -	3,120		
		52,479	
Carried forward - - - £.		278,996	3,429,874

* This is an Account subject to audit and to the final adjustment of the accounts of Sub-Accountants.

No. 4.

TREASURY of the GOVERNMENT of *India*, from 1st April 1883 to 31st March 1884.

DISBURSEMENTS.		
EXPENDITURE:	£.	£.
INTEREST ON DEBT (excluding that charged to Productive Public Works):		
Interest on Loans contracted in England	2,396,996	
Interest on the Indian Transfer Loan of 22nd April 1854	45,214	
		2,442,210
INTEREST ON OTHER OBLIGATIONS:		
Interest on the Balance of the India Office Provident Fund	973	
Interest on Deposits in Regimental Savings Banks of men returned from India	4,150	
		5,123
LAND REVENUE:		
Law Charges in connection with Appeals from India	81	
Stores for India	179	
		260
OPIUM:		
Stores for India		1,280
SALT:		
Stores for India		4,085
STAMPS:		
Stores for India		27,815
FOREST:	£.	
Expenses attending the instruction of successful Candidates for the Indian Forest Department, &c.	5,780	
Stores for India	84	
		5,864
POST OFFICE:		
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600	
	73,600	
Stores for India	32,887	
		106,487
TELEGRAPH:		
Indo-European Telegraph	20,236	
Red Sea and India Telegraph	18,027	
Indian Telegraph Department:—Absentee Allowances and Contingent Expenses	8,880	
	47,143	
Telegraph Lines in India—Stores for India	109,133	
		156,276
MINT:		
Stores for India	4,313	
Other Payments	115	
		4,428
GENERAL ADMINISTRATION:		
Home Establishments, &c.	219,111	
Payments on account of Administration in India	952	
	220,063	
Stores for India	19,323	
		239,386
LAW AND JUSTICE:		
Stores for India	187	
Other Payments	187	
		374
MARINE:		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	99,427	
Expenses incurred in connection with the repair in this country of the Indian Government steamer "Tenasserim"	14,190	
Sundry items	5,815	
	119,432	
Stores for India	77,308	
		196,740
EDUCATION:		
Passage to India of Educational Officers on appointment, &c.		145
ECCLESIASTICAL:		
Passage to India of Chaplains on appointment		310
MEDICAL:		
Expenses of the Royal India Lunatic Asylum, maintenance of Lunatics elsewhere, &c.		7,472
POLITICAL:	£.	
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Sundry items	784	
	25,784	
Stores for India	257	
		26,041
Carried forward £.		3,224,296

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - - -	278,996	3,429,874
RECEIPTS—*continued.*		
TOTAL RECEIPTS ON ACCOUNT OF REVENUE - - - £.		278,996
Carried forward - - - £.		3,708,870

of the Government of *India*, from 1st April 1883 to 31st March 1884—*continued.*

			£.
		Brought forward - - - -	3,224,296
DISBURSEMENTS—*continued.*			
EXPENDITURE—*continued.*		£.	
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:			
Stores for India - - - - - - - - - - - - - - - -		9,087	
Other Payments - - - - - - - - - - - - - - - -		11,809	
			20,896
TERRITORIAL AND POLITICAL PENSIONS:			
His Highness Maharajah Duleep Singh - - - - - - - - - - -		69,576	
His Highness Nawab Nazim Syed Munsoor Ali - - - - - - - - - -		10,000	
Nawab Syed Ahmed Ali - - - - - - - - - - - - -		200	
			79,776
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - - - - - - -		- -	216,960
SUPERANNUATION ALLOWANCES AND PENSIONS:			
Including 1,160,408 *l.* on account of Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, the Bombay Civil Fund, and the Indian Navy Fund - - - - - - - - - - - - - -		- -	1,418,278
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding, for the India Office, &c. - - - - - - -		7,699	
Stores for India - - - - - - - - - - - - - - - -		104,818	
			112,517
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c. -		15,427	
Miscellaneous charges connected with the supply of Stores to India - - - - -		17,880	
			33,307
FAMINE RELIEF AND INSURANCE:			
FAMINE RELIEF:			
Expenditure consequent on the Famine in Madras in 1877 - - - - - - -		89	
PROTECTIVE WORKS—IRRIGATION:			
Stores for India - - - - - - - - - - - - - - - -		26	
			115
PRODUCTIVE PUBLIC WORKS—REVENUE ACCOUNT:			
GUARANTEED RAILWAYS:			
Interest - - - - - - - - - - - - - - - -		3,284,241	
EAST INDIAN RAILWAY:	£.		
Annuity, Interest in lieu of Deferred Annuity, and Sinking Funds - -	1,203,118		
Interest on Debt - - - - - - - - - - - - - -	311,593		
		1,514,711	
IRRIGATION AND NAVIGATION—WORKING EXPENSES:			
Ground Rent, &c., to date of sale, in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - - - - - - - - -		43	
			4,798,995
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:			
SUBSIDIZED RAILWAYS:			
Interest Advanced:	£.		
Bengal Central Railway Company - - - - - - - -	24,003		
Rohilkund and Kumaon Railway Company - - - - -	3,798		
		27,801	
FRONTIER RAILWAYS:			
Stores for India - - - - - - - - - - - - - - - -		97	
IRRIGATION AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - - -		1,591	
MILITARY WORKS:			
Stores for India - - - - - - - - - - - - - - - -		5,825	
MISCELLANEOUS SERVICES:	£.		
Furlough Pay and Allowances of Officers in the Public Works Department	52,879		
Royal Indian Engineering College - - - - - - - - -	25,058		
Sundry items - - - - - - - - - - - - - -	8,112		
Stores for India - - - - - - - - - - - - -	470		
		86,519	
			121,833
ARMY: *Effective.*			
Home Charges of British Forces serving in India - - - - - - -	586,097		
Furlough Allowances of Officers of the Indian Service - - - - -	162,012		
Indian Troop Service - - - - - - - - - - - -	361,872		
Passage of Officers and Troops, otherwise than in Troop Ships - - -	4,085		
Miscellaneous - - - - - - - - - - - - - -	37,079		
	1,151,145		
Stores for India - - - - - - - - - - - - - -	535,030		
		1,686,175	
Non-Effective.			
Retired Pay, &c., of British Forces, on account of service in India - - -	1,827,177		
Pay and Pensions of Non-effective and Retired Officers of the Indian Service -	1,395,817		
Miscellaneous Pensions, &c. (formerly described as Lord Clive's Fund) - -	102,410		
Indian Service Family Pensions - - - - - - - - - - -	4,743		
		3,330,147	
Expedition to Egypt.			
Pay of Regiments detained in Egypt on their voyage home from India for service with the Expedition, &c. - - - - - - - - - - - - - - - -		6,162	
			5,022,484
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE, carried forward - - - £.			15,049,457

No. 4.—ESTIMATED ACCOUNT of the Receipts and Disbursements of the Home Treasury

			£.
		Brought forward - - -	3,708,870
RECEIPTS—*continued.*			
DEBT:			
PERMANENT DEBT INCURRED:	£.	£.	
India 3½ per Cent. Stock, created under Act 44 & 45 Vict. c. 53:			
In redemption of portion of the East Indian Railway Annuity - - -	505,371		
In redemption of portion of East Indian Railway 4½ per Cent. Debenture Stock - - - - - - - - - - - - - - -	29,688		
In redemption of portion of Eastern Bengal Railway 4 per Cent. Debenture Stock - - - - - - - - - - - - - - -	55,942		
		591,001	
TEMPORARY DEBT INCURRED:			
Temporary Loan on security of East India Bonds - - - - - - - - -		1,250,000	
RECEIPTS ON ACCOUNT OF SERVICE FUNDS BEARING INTEREST:			
India Office Provident Fund - - - - - - - - - - - - - - -		4,339	
			1,845,340
DEPOSITS AND ADVANCES:			
CAPITAL RECEIPTS OF GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES -		1,755,521	
CAPITAL RECEIPTS FROM THE SOUTHERN MAHRATTA RAILWAY COMPANY -		151,480	
REPAYMENT OF ADVANCES:	£.		
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - -	1,400		
Expedition to Egypt: Repayment of Disbursements in England on behalf of the Imperial Government - - - - - - - - - - - -	4,938		
In repayment of portion of the Furlough Allowances of Officers of the Zanzibar Agency and Consulate - - - - - - - - - - - -	464		
		6,802	
MISCELLANEOUS DEPOSITS:			
From Her Majesty's Treasury: Instalments for the years 1883–84 and 1884–85 of the Grant-in-aid of 3,000,000 *l.* on account of the Afghan War, treated as Revenue Receipts in the years 1880–81 and 1881–82 - - - - - -	1,000,000		
Portion of Legacy bequeathed by Miss Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian children in or near Calcutta -	1,293		
Effects of a deceased person received into the Home Treasury - - - -	13		
		1,001,306	
			2,915,109
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by Her Majesty's Treasury and other Public Departments, in respect of—	£.		
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong - - - - - - - - - - - - - - - -	179,958		
Advances in India on account of Emigration of Coolies, Chelsea Out-Pensioners paid in India, supplies to Her Majesty's Ships on the East India Station, &c.	191,618		
		371,576	
Estates remitted from India by Administrators General by means of Bills on London - - -		32,083	
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds - - - - -		1,834	
Proceeds of the sale of Investments, &c., in respect of the Legacy bequeathed by Miss Mary Ann Bruce (*see* "Miscellaneous Deposits," above) - - - - - - - - - -		19,041	
Miscellaneous Receipts - - - - - - - - - - - - - - -		5,160	
Bills of Exchange and Telegraphic Transfers on India - - - - - - - - -		17,599,805	
			18,029,499
		£.	26,498,818

India Office, 12 May 1884.

of the Government of *India*, from 1st April 1883 to 31st March 1884—*continued.*

			£.
		Brought forward - - - -	15,049,457
DISBURSEMENTS—*continued.*			
DEBT:			
PERMANENT DEBT DISCHARGED:	£.	£.	
East India Bonds - - - - - - - - - - - - - -	1,400		
India Debentures. (*See* "Commission for the Reduction of Debt.")			
India 5 per Cent. Stock - - - - - - - - - - - -	3,491		
India 4 per Cent. Stock. (*See* "Commission for the Reduction of Debt.")			
East Indian Railway Debentures - - - - - - - - - -	10,400		
East Indian Railway 4½ per Cent. Debenture Stock - - - - - -	24,740		
		40,031	
TEMPORARY DEBT DISCHARGED:			
Temporary Loan on security of East India Bonds - - - - - - - - -		1,250,000	
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:			
India Office Provident Fund - - - - - - - - - - - - - -		835	
			1,290,866
CAPITAL EXPENDITURE:			
PRODUCTIVE PUBLIC WORKS:			
STATE RAILWAYS:			
Stores for India, 761,543 *l.* Other Payments, 8,185 *l.* - - - - - - - -		769,728	
EAST INDIAN RAILWAY:			
Capital charge involved in the redemption of the following liabilities, under the provisions of Act 44 & 45 Vict. c. 53:—	£.		
In redemption of portion of East Indian Railway Annuity, by the issue of India 3½ per Cent. Stock; being the amount of that Stock issued in exchange. (*See* Receipt under "Debt.") - - -	505,371		
In redemption of East Indian Railway 4½ per Cent. Debenture Stock, by the issue of India 3½ per Cent. Stock; being the excess in the amount of 3½ per Cent. Stock, issued in exchange, over the amount of Debenture Stock redeemed. (*See* Receipt and Payment under "Debt") - - - - - - - - - - -	4,948		
		510,319	
EASTERN BENGAL RAILWAY:			
Capital charge involved in the redemption of portion of Eastern Bengal Railway 4 per Cent. Debenture Stock, by the issue of India 3½ per Cent. Stock, under the provisions of Act 44 & 45 Vict. c. 53; being the amount of the latter Stock issued in exchange -		55,942	
		1,335,989	
IRRIGATION AND NAVIGATION:			
Stores for India - - - - - - - - - - - - - - -		8,573	
PURCHASE OF THE MADRAS IRRIGATION AND CANAL COMPANY'S UNDERTAKING:			
Final payments - - - - - - - - - - - - - - -		12,786	
			1,357,348
DEPOSITS AND ADVANCES:			
PAYMENTS TO GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES OUT OF CAPITAL FUNDS - - - - - - - - - - - - - -		2,077,266	
CAPITAL EXPENDITURE ON THE SOUTHERN MAHRATTA RAILWAY - - -		235,205	
COMMISSION FOR THE REDUCTION OF DEBT:			
Amount applied to Discharge of Home Debt:			
Purchase of 990,000 *l.* India Debentures, and 3,584 *l.* India 4 per Cent. Stock - - -		1,001,393	
ADVANCES REPAYABLE:			
Furlough Allowances of Officers of the Zanzibar Agency and Consulate (portion recoverable from the Imperial Government) - - - - - - - - - - - -		183	
MISCELLANEOUS DEPOSITS:			
Investment of Receipt (*per contra*) in respect of the Legacy bequeathed by Miss Mary Ann Bruce - - - - - - - - - - - - - -		1,293	
			3,315,340
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
		£.	
Payments to Her Majesty's Treasury and other Public Departments on account of Postage collected in India, sums received in India for Money Orders, &c. - - - - - - - -		156,332	
Advances on account of the Bengal and Madras Civil Funds - - - - - - - -		148,500	
Family Remittances, Remittances by Administrators General, &c. - - - - - -		404,466	
East Indian Railway Company: Advances for purchase of Stores, &c. - - - - - -		401,916	
Stores chargeable to Provincial and Local Funds, and to Native States - - - - -		200,598	
Miscellaneous Payments to be brought to charge or recovered in India - - - - -		59,629	
			1,371,441
TOTAL DISBURSEMENTS - - - -		£.	22,384,452
BALANCE 31st March 1884 (including Sums in the hands of Sub-Accountants) - -			4,114,366
		£.	26,498,818

Thos. W. Keith, Accountant General.

No. 5. - - - - - - - - -

ACCOUNT showing the Total Amount of INDIAN DEBT raised in *England*, the Annual Charge created in the Year ended the 31st March 1884; the Debt and Charge reduced in that Year; and the 31st March 1884.

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
TOTAL DEBT ON 31ST MARCH 1883.						
Exclusive of that incurred in respect of the East Indian Railway.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
India Debentures - - - - - -	8,996,500 - -	- - -	4	359,860 - -	- - -	359,860 - -
India 4 per Cent. Stock - £. 53,463,910 16 6						
Less: Amount outstanding in respect of East Indian Railway, shown below - 5,041,877 4 1						
	48,422,033 12 5	- - -	4	1,936,881 6 10	16,463 9 10	1,953,344 16 8
India 3½ per Cent. Stock - 4,566,633 2 6						
Less: Amount in respect of East Indian Railway, shown below - - - 1,066,633 2 6						
	3,500,000 - -	- - -	3½	122,500 - -	1,190 - -	123,690 - -
	60,918,536 12 5					
Not bearing Interest:						
East India Bonds - - - - - -	23,517 - -					
India 5 per Cent. Stock - - - - -	23,633 6 1					
		60,965,683 18 6	-	2,419,241 6 10	17,653 9 10	2,436,894 16 8
In respect of East Indian Railway.						
Bearing Interest:						
Interest in lieu of Deferred Annuity - -	- - -	- - -	-	262,000 - -	- - -	262,000 - -
Annuity - - - - - - - - -	- - -	- - -	-	905,637 1 1	- - -	905,637 1 1
India 4 per Cent. Stock - - - - -	5,041,877 4 1	- - -	4	201,675 1 9	1,714 4 9	203,389 6 6
India 3½ per Cent. Stock - - - -	1,066,633 2 6	- - -	3½	37,332 3 2	362 13 1	37,694 16 3
East Indian Railway Debenture Stock - -	1,500,000 - -	- - -	4½	67,500 - -	- - -	67,500 - -
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State - - - -	- - -	- - -	-	- - -	1,139 - 3	1,139 - 3
Not bearing Interest:	7,608,510 6 7					
East Indian Railway Debentures - - -	11,500 - -					
		7,620,010 6 7	-	1,474,144 6 -	3,215 18 1	1,477,360 4 1
TOTAL DEBT, Annual Charge thereof, and East Indian Railway Annuity, on 31st March 1883 - - - £.	- - -	68,585,694 5 1	-	3,893,385 12 10	20,869 7 11	3,914,255 - 9
DEBT CREATED IN THE YEAR.						
Bearing Interest:						
East India Bonds (issued temporarily, and paid off within the Year) - - - - - -	1,250,000 - -	- - -	2½	* 1,455 9 3	- - -	1,455 9 3
India 3½ per Cent. Stock (issued in exchange for 51,798 *l.* Eastern Bengal Railway 4 per Cent. Debenture Stock) - - - - -	55,941 16 9	- - -	3½	1,957 19 3	19 - 5	1,976 19 8
		1,305,941 16 9				
In respect of East Indian Railway.						
Bearing Interest:						
India 3½ per Cent. Stock (issued in exchange for 20,214 *l.* 16 *s.* 9 *d.* East Indian Railway Annuity) - - - - - - - -	505,370 18 9	- - -	3½	17,687 19 8	171 16 6	17,859 16 2
India 3½ per Cent. Stock (issued in exchange for 24,740 *l.* East Indian Railway 4½ per Cent. Debenture Stock) - - - -	29,688 - -	- - -	3½	1,039 1 7	10 1 11	1,049 3 6
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State, increased - -	- - -	- - -	-	- - -	84 4 7	84 4 7
		535,058 18 9				
		1,841,000 15 6	-	22,140 9 9	285 3 5	22,425 13 2
	£.	70,426,695 - 7	-	3,915,526 2 7	21,154 11 4	3,936,680 13 11

* This is the *actual* amount of Interest paid during the year on account of Temporary Loans for short periods.

No. 5.

thereof, and the EAST INDIAN RAILWAY ANNUITY, on the 31st March 1883; the Debt and Charge Total Amount of the Debt, the Annual Charge thereof, and the East Indian Railway Annuity, on the

	Capital of Debt.		Rate per Cent.	Annual Charge.		
				Interest and Annuity.	Management.	TOTAL.
DEBT REDUCED IN THE YEAR.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Bearing Interest:						
East India Bonds (issued temporarily) paid off	1,250,000 – –	– – –	2½	*1,455 9 3	– – –	1,455 9 3
India Debentures, paid off	†990,000 – –	– – –	4	39,600 – –	– – –	39,600 – –
India 4 per Cent. Stock, paid off	†3,584 1 –	– – –	4	143 7 2	1 4 5	144 11 7
Not bearing Interest:	2,243,584 1 –					
India 5 per Cent. Stock, paid off	* 3,490 16 –					
East India Bonds, paid off	1,400 – –	2,248,474 17 –				
In respect of East Indian Railway.						
Bearing Interest:						
India 4 per Cent. Stock, purchased with the Sinking Funds pursuant to Act 42 & 43 Vict. c. 206, s. 51, and Act 44 & 45 Vict. c. 53, s. 2	34,242 19 5	– – –	4	1,369 14 5	11 12 10	1,381 7 3
Annuity, redeemed by the issue of 505,370 *l.* 18 *s.* 9 *d.* India 3½ per Cent. Stock under Act 44 & 45 Vict. c. 53	– – –	– – –	–	20,214 16 9	– – –	20,214 16 9
East Indian Railway 4½ per Cent. Debenture Stock, redeemed by the issue of 29,688 *l.* India 3½ per Cent. Stock, under Act 44 & 45 Vict. c. 53	24,740 – –	– – –	4½	1,113 6 –	– – –	1,113 6 –
Not bearing Interest:	58,982 19 5					
East Indian Railway Debentures	10,400 – –	69,382 19 5				
TOTAL DEBT ON 31ST MARCH 1884.		£.				
Exclusive of that incurred in respect of the East Indian Railway.		2,317,857 16 5	–	63,896 13 7	12 17 3	63,909 10 10
Bearing Interest:						
India Debentures	8,006,500 – –	– – –	4	320,260 – –	– – –	320,260 – –
India 4 per Cent. Stock – £. 53,426,083 16 1						
Less: Amount outstanding in respect of East Indian Railway, shown below – 5,007,634 4 8	48,418,449 11 5	– – –	4	1,936,737 19 8	16,462 5 5	1,953,200 5 1
India 3½ per Cent. Stock – 5,157,633 18 –						
Less: Amount in respect of East Indian Railway, shown below – 1,601,692 1 3	‡3,555,941 16 9	– – –	3½	124,457 19 3	1,209 – 5	125,666 19 8
Not bearing Interest:	59,980,891 8 2					
East India Bonds	22,117 – –					
India 5 per Cent. Stock	20,142 10 1	60,023,150 18 3	–	2,381,455 18 11	17,671 5 10	2,399,127 4 9
In respect of East Indian Railway.						
Bearing Interest:						
Interest in lieu of Deferred Annuity	– – –	– – –	–	262,000 – –	– – –	262,000 – –
Annuity	– – –	– – –	–	885,422 4 4	– – –	885,422 4 4
India 4 per Cent. Stock	5,007,634 4 8	– – –	4	200,305 7 4	1,702 11 11	202,007 19 3
India 3½ per Cent. Stock	1,601,692 1 3	– – –	3½	56,059 4 5	544 11 6	56,603 15 11
East Indian Railway Debenture Stock	1,475,260 – –	– – –	4½	66,386 14 –	– – –	66,386 14 –
Contribution towards Management, &c., in respect of the Annuity registered in the name of the Secretary of State	– – –	– – –	–	– – –	1,223 4 10	1,223 4 10
Not bearing Interest:	8,084,586 5 11					
East Indian Railway Debentures	1,100 – –	8,085,686 5 11	–	1,470,173 10 1	3,470 8 3	1,473,643 18 4
TOTAL DEBT, Annual Charge thereof, and East Indian Railway Annuity, on 31st March 1884	£.	68,108,837 4 2	–	3,851,629 9 –	21,141 14 1	3,872,771 3 1
	£.	70,426,695 – 7	–	3,915,526 2 7	21,154 11 4	3,936,680 13 11

† Purchased on account of the Commission for the Reduction of Debt.
‡ Includes 55,041 *l.* 16 *s.* 9 *d.* issued in exchange for 51,798 *l.* Eastern Bengal Railway Company 4 per Cent. Debenture Stock.

Thos. W. Keith,
Accountant General.

No. 6.

LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES on the 31st March 1884, and a STATEMENT of the SUMS paid during the Years ended on the 31st March 1883, and 31st March 1884, respectively.

	Salaries and Allowances on the 31st March 1884.						Payments during	
	Permanent Establishment.		Non-permanent Establishment.		TOTAL.		1882-83.	1883-84.
	No.	£.	*No.*	£.	*No.*	£.	£. *s.* *d.*	£.
Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State and Clerk of the Council; and fifteen Members of Council	19	27,700	–	–	19	27,700	28,109 3 11	27,288
Correspondence Departments: consisting of fifty-three Officers and Clerks	53	33,170	–	–	53	33,170	35,112 16 3	33,922
Accountant General's Department: consisting of forty-seven Officers and Clerks	47	14,471	–	–	47	14,471	13,767 7 9	14,133
Funds Department: consisting of four Officers and Clerks, one of whom is also Agent to the Administrators General in India	4	2,235	–	–	4	2,235	2,297 5 6	2,201
Registry and Record Department: consisting of thirty-four Officers and Clerks	34	8,508	–	–	34	8,508	7,246 1 9	8,094
Miscellaneous Officers, &c.: consisting of Deputy Government Director of Indian Railway Companies; Librarian; Assistant to ditto; two Members of the Medical Board for the examination of Officers of the Indian Services; Legal Adviser to the Secretary of State; Political Aide-de-Camp to the Secretary of State; Surveyor and Clerk of the Works; two Keepers of Records; Press Writer and Assistant to ditto	12	5,255	–	–	12	5,255	5,334 17 9	5,359
Miscellaneous Officers and Clerks not on the Permanent Establishment: consisting of Private Secretary to the Secretary of State; Consulting Officer for the Indian Troop Service; Ordnance Consulting Officer for India; Assistant Military Secretary for Indian Affairs at the Horse Guards; Clerk to ditto; Registrar of the Orders of the Star of India and of the Indian Empire; Principal Clerk to the Legal Adviser; Clerk to the Commissioners of Income Tax; and Officer temporarily employed in connection with the Revenue, Statistics, and Commerce Department	–	–	9	4,726	9	4,726	5,000 12 1	4,476
Clerks temporarily employed at the India Office	–	–	28	3,485	28	3,485	3,569 15 7	3,472
Office-keepers and Messengers	58	6,415	8	168	66	6,583	6,436 7 8	6,505
Housekeeper, Housemaids, and Charwomen	32	1,324	–	–	32	1,324	1,316 6 10	1,326
Artificers and Labourers employed at the India Office	–	–	22	1,690	22	1,690	1,708 14 4	1,670
	259	99,078	67	10,069	326	109,147		
OFFICERS, &c., CONNECTED WITH THE SUPPLY OF STORES:								
Salaries included in the Home Accounts under the item "Salaries of the Secretary of State, &c.":								
Store Department: consisting of fifty-two Officers and Clerks, ten Supervisors of the First and Second Grades, and twenty-six Examiners and Assistant Examiners of Stores	88	26,164	–	–	88	26,164	24,826 11 –	25,310
Miscellaneous Officers at the Store Depôt not on the Permanent Establishment: consisting of Surveyor of Shipping; Medical Attendant on Labourers; two Assistant Coopers for the examination of Casks of Beer supplied to India; and Examiner of Medical Stores	–	–	5	1,090	5	1,090	1,289 – –	1,147
Clerks temporarily employed in the Store Department	–	–	4	511	4	511	611 19 10	710
Wages included in the Home Accounts under the item "Store Department, Wages, &c.":							136,627 – 3	135,613
Artificers and Labourers employed in the Store Department	–	–	94	7,021	94	7,021	7,268 7 11	7,049
Labourers temporarily employed in the Store Department	–	–	70	3,631	70	3,631	2,743 9 9	3,670
	88	26,164	173	12,253	261	38,417		
TOTAL	347	125,242	240	22,322	587	147,564	146,638 17 11	146,332

Thos. W. Keith, Accountant General.

No. 7.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *England*, between 1st April 1883 and 31st March 1884.

SALARIES.

Mr. Juland Danvers, Secretary in the Public Works Department and Government Director of Indian Railway Companies, Salary increased from 1,680 *l.* to 1,800 *l.* per annum.

Mr. John Hewish, Junior Clerk, Accountant General's Department, a personal allowance of 50 *l.* per annum until promoted. He was promoted on the 7th September 1883.

Mr. John M: Wigner, Junior Clerk, Store Department, India Office Branch, Salary increased from 340 *l.* to 400 *l.* per annum.

Walter T. Leach, 2nd Class Messenger, a personal allowance of 5 *l.* per annum.

ESTABLISHMENTS.

Assistant to the Under Secretaries of State and Clerk of the Council to be Assistant Under Secretary of State and Clerk of the Council, Salary 900 *l.*, rising by 25 *l.* annually to 1,100 *l.*, increased to 1,200 *l.* per annum.

Accountant General's Department:

One Supernumerary Senior Clerk—Salary 500 *l.*, rising by 20 *l.* annually to 700 *l.* per annum (to be absorbed on the second vacancy in the List of Senior Clerks that may occur, when a Junior Clerkship and a compensation allowance of 60 *l.* per annum in abeyance by reason of this creation, are to be revived).

Registry and Record Department:

Registrar and Superintendent of Records—Salary of present incumbent, 1,000 *l.*; in lieu of Registrar with 800 *l.* per annum, the last incumbent having had in addition a personal allowance of 100 *l.* per annum.

Clerk specially attached—Salary 4 *l.* 4 *s.* a week.

Personal Allowances called Duty Pay: One of 25 *l.* per annum created; two of 50 *l.* each, increased, one to 100 *l.* per annum, and one to 75 *l.* per annum; and one of 25 *l.* increased to 50 *l.* per annum.

One 2nd Class Clerk—Salary, 1st year, 80 *l.*; 2nd year, 90 *l.*; 3rd, 4th, and 5th years, 100 *l.*; 6th year, 125 *l.*; and thenceforward rising by 25 *l.* triennially to 250 *l.* per annum;—in lieu of one Junior Clerkship, Correspondence Department (Salary 100 *l.*, rising by 15 *l.* annually to 400 *l.* per annum), abolished. The Junior Clerkships, Correspondence Department, being thus reduced from 13 to 12.

Store Department, India Office Branch:

One Clerk to Inspector General of Railway Stores—Salary 150 *l.*, rising by 10 *l.* annually to 300 *l.* per annum.

Store Department, Branch at India Store Depôt:

One Supervisor, 2nd Grade—Salary 150 *l.*, rising by 10 *l.* annually to 300 *l.* per annum.

One Supernumerary Supervisor, 2nd Grade—Salary 150 *l.* per annum.
(Until this creation is vacated the list of 2nd Class Clerks to be reduced by one, viz., from 13 to 12.)

Two Examiners of Stores—Salary 150 *l.*, rising on report of the Director General to 300 *l.* per annum.

Examiners of Stores—Minimum Salary increased from 150 *l.* to 180 *l.* per annum.

Miscellaneous Appointments and Departments:

One Supernumerary 1st Class Messenger—Salary 110 *l.*, rising by 2 *l.* annually to 120 *l.* per annum (to be absorbed on the fifth vacancy that would occur in the ordinary course in the list of 1st Class Messengers. Until this creation is absorbed, the number of 2nd Class Messengers to be reduced by one, viz., from 43 to 42).

PENSIONS.	AMOUNT PER ANNUM.
Home Service.	£. s. d.
The Right Honourable Sir Louis Mallet, C.B., late Permanent Under Secretary of State, pension granted on retirement	600 – –
Mr. Frank Thompson, late Registrar, India Office, pension granted on re-arrangement of office	900 – –
Miscellaneous.	
Mrs. Maria Blackburn, Widow of Conductor W. H. Blackburn, Bengal Establishment	20 – –
Miss Mary G. King, Sister of Captain E. King, Bombay Staff Corps, continuation of pension granted to her mother, who died 13th January 1884	50 – –

Thos. W. Keith, Accountant General.

No. 8.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1883 and 31st March 1884, under Acts 21 & 22 Vict. c. 106, s. 18, and 22 Vict. c. 26.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	*Years.*	£. s. d.	£. s. d.
Mr. Charles Beard - -	Examiner of Cloth, India Store Depôt - - - - - -	25	65	300 – –	200 – –
Mr. Joseph Smith - -	Second Class Messenger - -	15	40	100 – –	25 – –

Thos. W. Keith, Accountant General.

No. 9.

STATEMENT of the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1883.

				£. s. d.
Salaries and Allowances of President, Professors, Lecturers, Examiners, Chaplain, &c. -				8,030 10 5
Steward's Salary, Wages of Servants, Expenses of the Laundry, &c. - - - -				2,235 – 6
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c. - - - -				2,449 3 7
Lights, Fuel, and other House Articles - - - - - - - - - -				910 19 3
Provisions, Wines, &c. - - - - - - - - - - - - -				3,687 7 9
Advertisements, Postage, Travelling Expenses, &c. - - - - - - -				1,277 13 9
Library, Laboratory, Workshops, &c., and Expenses of Students visiting Works, &c. -				824 15 8
				19,315 10 11
Deduct:—			£. s. d.	
Receipts on account of Garden, Farm, and Dairy, in excess of Expenditure - -			9 17 3	
Net proceeds of sale of Timber - - -			210 1 1	
				219 18 4
	£. s. d.			
Expenditure (page 15) - - - - - -	20,003 14 9			
Less,—Sale of Provisions, Farm Produce, &c. (page 4) - - - - -	908 2 2		- - £.	19,095 12 7
Deduct:—				
Fees and Caution Money received from Students:				
	£. s. d.		£. s. d.	
In England (page 4) - - - - -	13,531 13 4			
Less,—Refund of Caution Money (page 15)	215 – –			
			13,316 13 4	
In India:				
Finance and Revenue Accounts, page 141 -	465 – –			
„ „ „ 142 -	3,137 – –			
			3,602 – –	
				16,918 13 4
Excess Charge, excluding Interest on Capital Outlay - - - £.				2,176 19 3

Thos. W. Keith, Accountant General.

No. 10.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1883.

	Charges.	Credits.	£. s. d.
			£. s. d.
Total Capital Expenditure to 31st March 1882			1,151,042 1 6
Capital Expenditure, 1st April 1882 to 31st March 1883 :—			
IN INDIA :	£. s. d.	£. s. d.	
Suspense Heads, (Stores, Advances, and Sales) (Finance and Revenue Accounts, p. 60) £. 3,501	553 1 11	4,053 19 6	
IN ENGLAND :			
Suspense Head, Stores	7,847 16 9	—	
TOTAL £.	8,400 18 8	4,053 19 6	
			4,346 19 2
		£.	1,155,389 - 8
Deduct :—			
RECEIPTS IN INDIA :			
Seven instalments on account of substitution of iron standards for wooden poles in Persia (Finance and Revenue Accounts, p. 54)	2,800 - -		
Less,—Five instalments already credited to capital	2,000 - -	800 - -	
RECEIPTS IN ENGLAND :			
Twelfth Instalment Persian Telegraph Debt	1,986 1 4		
Indo-European Company's Share of Teheran-Bushire receipts, sequestrated on same Account, from 11th August 1882 to 30th September 1882	5,024 2 10		
		7,010 4 2	
Amount due by Indo-European Company on same Account, from 30th September 1882 to 31st March 1883		4,254 6·1	
			12,064 10 3
TOTAL Capital Expenditure to 31st March 1883 £.			1,143,324 10 5

No. 10.—Indo-European Government Telegraph Department—*continued.*

Dr. **REVENUE ACCOUNT for the Year ended 31st March 1883.** *Cr.*

To Traffic Earnings during Year:	Persian Gulf Section. £. s. d.	Persian Section. £. s. d.	£. s. d.
Gross Earnings	108,462 7 3	14,499 17 4	
Common Purse:			
Debits	74,202 12 10	10,658 11 4	
Credits	96,817 10 10	13,910 10 6	
Balance due to Common Purse £.	22,614 18 –	3,251 19 2	
Total Traffic Receipts £.	85,847 9 3	11,247 18 2	97,095 7 5
To Miscellaneous Receipts in India (Finance and Revenue Accounts, p. 54)	43 – 2	4,220 7 1	
Less, already credited to Revenue	– – –	2,000 – –	
	43 – 2	2,220 7 1	2,263 7 3
		£.	99,358 14 8

By Expenditure during Year:	Persian Gulf Section. £. s. d.	Persian Section. £. s. d.	£. s. d.
Line Maintenance and Working:			
In India (Finance and Revenue Accounts, p. 61)	47,546 10 –	18,290 18 –	
In England	4,225 7 9	3,034 – 2	
Totals £.	51,771 17 9	21,324 18 2	73,096 15 11
By Loss on Turkish Exchange, &c.	7 16 3	—	7 16 3
By Balance, being excess of Receipts over Expenditure			26,254 2 6
		£.	99,358 14 8

Expenditure in England.

	£. s. d.
As above	4,225 7 9
,,	3,034 – 2
Payments on account of Common Purse	30,703 10 –
Capital Account	7,847 16 9
Amount in Home Accounts, page 3 £.	45,810 14 8

TRANSACTIONS on Revenue Account during the Year ended 31st March 1883, showing their agreement with the Finance and Revenue Accounts.

	£. s. d.	£. s. d.	£. s. d.
Amounts Receivable or in Suspense, brought forward	– – –	28,615 – 7	
Less, Amounts Payable or in Suspense, brought forward	– – –	5,557 13 2	23,057 7 5
Cash Receipts during the Year:			
In India (Finance and Revenue Accounts, p. 54)	– – –	55,884 17 6	
In England ditto	– – –	68,363 12 4	
		124,248 9 10	
Less, Expenditure:			
In India (Finance and Revenue Accounts, p. 60)	65,837 8 –		
In England ditto	37,962 17 11		
		103,800 5 11	20,448 3 11
Deduct, Amounts outstanding, carried forward:			2,609 3 6
Viz.: Amounts Receivable or in Suspense		32,985 10 5	
Less, Amounts Payable or in Suspense		4,122 4 5	28,863 6 –
Balance as per Revenue Account £.			26,254 2 6

London Office,
25 April 1884.

A. Brasher,
Director of Traffic.

No. 11.

ACCOUNT of the CHARGES and RECEIPTS in respect of the INDIAN TROOP SERVICE, from 1st April 1882 to 31st March 1883.

	£.	s.	d.
1. Capital Charges of the Service	—		
2. Salaries, &c. of Establishments in England, Egypt, and India	8,111	3	9
3. Repairs and Naval and Gunners' Stores for the Troop Ships	140,136	8	7
4. Furniture, Lamps, and Mess Articles for the Troop Ships	4,021	18	–
5. Coals for the Troop Ships	27,776	12	–
6. Mess of Officers, &c. on board the Troop Ships	26,005	18	4
7. Provisions and Stores for Troops and Horses	24,123	10	10
8. Pay, Victualling, &c. of the Crews of the Troop Ships	54,706	0	2
9. Miscellaneous Charges of the Troop Ships	3,605	3	11
10. Suez Canal Transit Charges	35,012	9	7
11. Repairs, Stores, &c. for the Steam Tender and Boats, and for the Royal Victoria Buildings at Suez	3,170	3	4
12. Miscellaneous Expenses of the Service	4,356	15	2
13. Cost of Conveyance of Troops in other than Indian Troop Ships	233	18	11
	331,260	8	7

Deduct,—	£.	s.	d.			
Receipts from the Imperial Government for employment of the Troop Ships, and for passage of Officers and Men, &c. conveyed on Imperial Service	20,237	14	1			
Credits by the Indian Government in respect of the conveyance of Passengers, Stallions, and Stores to India, &c.	1,975	4	1			
Recoveries on account of the Messing of Officers, &c., and the Rations of Troops	20,734	19	1			
Proceeds of Sale of Old and Unserviceable Stores, and recoveries for loss or damage of Stores and for Forage supplied to Officers' Horses	6,313	5	11			
				49,261	3	2
				281,999	5	5
Deduct,— Net Receipts through the Troop Service Accounts for other Services				108	14	3
			£.	281,890	11	2

Net Expenditure as shown in the Home Accounts:—	£.	s.	d.	£.	s.	d.
Disbursements (page 15)	322,202	9	11			
Receipts (page 6)	45,130	17	7			
				277,071	12	4
Net Expenditure in Finance and Revenue Accounts:—						
Disbursements (page 166)	7,234	8	8			
Receipts (page 160)	2,415	9	10			
				4,818	18	10
				281,890	11	2

F. W. Sullivan,
Director of Transports.

I concur,
W. F. Baughan,
for Consulting Officer, Indian Troop Service.

Admiralty, 9 April 1884.

No. 12. - - - - - - - -

COMPARISON of the ESTIMATED and ACTUAL RECEIPTS and DISBURSEMENTS

RECEIPTS. **REVENUE:**	1882–83. Budget Estimate, March 1882.	1882–83. Account.	Increase.	Decrease.	
FOREST:	£.	£.	£.	£.	
Receipts from Students for the Indian Forest Department, on account of their expenses at the Forest School at Nancy - - - -	2,100	2,154	54	—	1
Proceeds of Sale of Consignment of Boxwood from India - - -	- -	580	580	- -	2
TELEGRAPH:					
Indo-European Telegraph - - - - - - - - - -	31,300	75,374	44,074	- -	3
MINT:					
Proceeds of Sales of Indian Coins sent to this Country for Assay -	- -	14	14	—	4
MARINE:					
Value of a Dingy returned from the Torpedo Mooring Steamer supplied to the Bombay Government in 1881–82 - - - -	- -	11	11	—	5
MEDICAL:					
Pensions, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c. - - - - - - - -	2,000	2,169	169	—	6
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Proceeds of Sales of Sulphate of Chinchonidine, &c. - - - -	- -	1,425	1,425	- -	7
Sale Proceeds of Books, Maps, &c. - - - - - - - -	500	1,472	972	—	8
INTEREST:					
Interest realised from Investment of Cash Balance, &c. - - -	5,000	11,323	6,323	- -	9
Premium realised on the Issue of India 4 per Cent. Debentures -	- -	12,814	12,814	- -	10
RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS:					
Subscriptions, &c. to Widows' Funds of Home Establishment of the East India Company - - - - - - - - - -	10,200	9,808	- -	892	11
Subscriptions to the Bengal Civil Service Annuity Fund, the Bombay Civil Fund, the Indian Military and Medical Funds, and the Indian Navy Fund - - - - - - - - - - - - -	90,000	94,187	4,187	- -	12
STATIONERY AND PRINTING:					
Sale Proceeds of Works, the cost of printing which has been charged under this head of Service, &c. - - - - - - - - -	- -	13	13	—	13
MISCELLANEOUS:					
Miscellaneous receipts connected with the supply of Stores to India, and sundry items - - - - - - - - - - -	6,000	25,734	19,734	- -	14
PRODUCTIVE PUBLIC WORKS:					
EAST INDIAN RAILWAY:					
Rent of Premises occupied by the East Indian Railway Company	200	230	30	—	15
IRRIGATION AND NAVIGATION:					
Rent of Houses acquired from the East India Irrigation and Canal Company - - - - - - - - - - -	200	1,448	1,248	- -	16
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:					
SUBSIDIZED RAILWAYS:					
Bengal Central Railway; Interest realised from investment of sums deposited by that Company for fixed periods, and Receipts from the Company, taken in reduction of their Debt for advances of Interest - - - - - - - - - - -	1,000	3,680	2,680	- -	17
MISCELLANEOUS SERVICES:					
Royal Indian Engineering College: Fees from Students, &c. -	16,000	14,440	- -	1,560	18
ARMY:					
Value of Clothing, Accoutrements, &c. in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; recoveries on account of Messing, &c. - - - - - - - - - - - - -	52,000	71,979	19,979	- -	19
Subscriptions towards Indian Service Family Pensions - - -	2,500	3,135	635	—	20
Expedition to Egypt:					
From Her Majesty's Treasury: Grant in aid of the Expenditure incurred by the Government of India on this account - - -	- -	500,000	500,000	- -	21
Carried forward - - - £.	219,000	831,990			

- - - - - - - - No 12,

of the HOME TREASURY of the GOVERNMENT of *India*, for the Year 1882–83.

	EXPLANATIONS OF INCREASE OR DECREASE.
2	No intimation had been received from India in March 1882 regarding this shipment.
3	Owing to the increased traffic on the Indo-European line, consequent on the interruption and defective working of the Eastern Company's line during the Egyptian War. *See* the explanation of increased payments under this head.
7	These sales were not contemplated in March 1882.
9	The rate of interest obtainable was at times higher than had been estimated.
10	In March 1882 it was not thought safe to estimate for any Premium being obtained on the Debt to be incurred during 1882–83.
12	The receipts in England on account of the Military Funds have increased.
14	Of this increase, 11,289 *l.* consists of receipts in respect of Stores lost in transit to India, included under this head, and the remainder occurs mainly in Fines and Penalties incurred by Contractors in providing Stores and Freight. *See* explanation of increased payments under this head.
16	The Account includes the sum received from the sale of the lease.
17	The rate of interest obtainable was higher than had been estimated.
18	Owing to a smaller number of Students having entered the College in 1882 than was expected.
19	The increase occurs mainly in receipts from the Admiralty for services performed by the Indian Troop Ships in connection with the Expedition to Egypt.
21	Not contemplated in March 1882.

No. 12.—Comparison of the Estimated and Actual Receipts and Disbursements

RECEIPTS—*continued.*	1882-83. Budget Estimate, March 1882.	1882-83. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	219,000	831,990			
DEBT:					
PERMANENT DEBT INCURRED:					
India 3½ per Cent. Stock - - - - - - - - - -	1,950,000	- -	- -	1,950,000	1
India 3½ per Cent. Stock, created under "East Indian Railway (Redemption of Annuities) Act, 1881" - - - - - -	- -	480,333	480,333	- -	2
India 4 per Cent. Debentures - - - - - - - - - -	- -	2,000,000	2,000,000	- -	3
TEMPORARY DEBT INCURRED:					
Temporary Loans on security of East India Bonds - - - -	- -	4,250,000	4,250,000	- -	4
RECEIPTS ON ACCOUNT OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund - - - - - - - - - -	4,000	4,099	99	—	5
	1,954,000	6,734,432			
DEPOSITS AND ADVANCES:					
CAPITAL RECEIPTS OF GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES - - - - - - - - -	1,055,000	1,143,429	88,429	- -	6
Portion of the Loan of 600,000 *l.* made to the Madras Irrigation and Canal Company, remaining unrecovered at the time of the Purchase of that Company's Undertaking - - - - - - - - -	- -	358,428	358,428	- -	7
CAPITAL RECEIPTS FROM THE SOUTHERN MAHRATTA RAILWAY COMPANY - - - - - - - - - -	- -	1,724,626	1,724,626	- -	8
COMMISSION FOR THE REDUCTION OF DEBT:					
Sum remitted to this country by means of Bills on India and Telegraphic Transfers, to be applied to the reduction of Home Debt -	- -	1,001,393	1,001,393	- -	9
REPAYMENT OF ADVANCES:					
In repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - -	3,000	6,926	3,926	- -	10
MISCELLANEOUS DEPOSITS:					
From Her Majesty's Treasury: Instalment for the year 1882-83 of the Grant in aid of 3,000,000 *l.* on account of the Afghan War, treated as Revenue Receipts in the years 1880-81 and 1881-82 -	500,000	500,000	—	—	11
Portion of Legacy bequeathed by Miss Mary Ann Bruce towards the foundation and endowment of an Orphanage for Eurasian Children in or near Calcutta - - - - - - - - - -	- -	853	853	—	12
	1,558,000	4,735,655			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Repayments by Her Majesty's Treasury and other Public Departments, in respect of—					
Bills drawn on India by the Officer in charge of the Treasury Chest at Hong Kong - - - - - - - - - -	250,000	192,500	- -	57,500	13
Advances in India on account of Emigration of Coolies, Chelsea Outpensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - -	75,000	138,460	63,460	- -	14
Estates remitted from India by Administrators General by means of Bills on London - - - - - - - - - - - -	20,000	32,516	12,516	- -	15
East Indian Railway Company: Transfer Fees and Miscellaneous Refunds	500	1,774	1,274	- -	16
Miscellaneous Receipts - - - - - - - - - - -	2,500	6,916	4,416	- -	17
Bills of Exchange and Telegraphic Transfers on India - - - -	15,342,000	14,119,128	- -	1,222,872	18
	15,690,000	14,491,294			
TOTAL RECEIPTS - - - £.	19,421,000	26,793,371			

of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	It was determined to issue 2,000,000 *l.* India 4 per cent. Debentures, expiring in August 1884, instead of India 3½ per Cent. Stock as estimated in the Budget.
2	In the uncertainty as to what amount of the East Indian Railway Annuity might be offered for redemption during 1882-83, it seemed undesirable to insert any sum in the Budget Estimate.
3	Issued instead of 1,950,000 *l.* India 3½ per Cent. Stock, as explained above.
4	In consequence of the small amount of Bills on India sold during a portion of the year, it was necessary to borrow money at different times from the Bank of England, but the whole of the sums so borrowed were repaid within the year.
6	The Account includes receipts of 143,600 *l.* from the Madras Railway Company to replace Debentures discharged; 80,000 *l.* from the Rohilkund and Kumaon Railway Company on account of share capital; and 25,000 *l.* from the Scinde, Punjaub, and Delhi Railway Company, the sale proceeds of three steamers; and an adjustment of 41,442 *l.* in connection with the accounts of the Oude and Rohilkund Railway Company (*see* also explanation against payment of Guaranteed Interest); on the other hand, the receipts from the Bombay, Baroda, and Central India, and the Bengal Central Railway Companies, each fell short of the Budget Estimate by 100,000 *l.*
7	Recorded here as a receipt, in order to adjust the corresponding amount of advances made, which were included under this head (*per contra*) at the time of payment, but are charged in the Account under Capital Expenditure on Productive Public Works.
8	The arrangements with this Company had not been made when the Budget Estimate was framed.
9	This remittance was not contemplated in March 1882.
10	The Account includes receipts in respect of payments made in previous years.
13	The receipts were less than was estimated in March 1882.
14	The increase occurs mainly in repayments of advances on account of Coolie Emigration and Supplies to Her Majesty's Ships.
15	The receipts on this account exceeded the average of recent years, on which the Budget Estimate was based.
16	The receipts include 1,579 *l.* in respect of insurance and defective stores.
17	Partly owing to an unexpected receipt from the estate of Messrs. Tulloh, Brodie, Hallyburton & Co., Madras merchants.
18	This reduction was made partly in consequence of the excess amount of Bills drawn in 1881-82, and partly in consequence of receipts in England from the Southern Mahratta Railway Company in discharge of payments made in India on their account. The sum of 14,119,128 *l.* is exclusive of 1,001,393 *l.* received for Bills and Telegraphic Transfers sold in March 1883, on account of the Commission for the Reduction of Debt, which is shown as a receipt under "Deposits and Advances."

No. 12.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS. **EXPENDITURE:**	1882-83. Budget Estimate, March 1882.	1882-83. Account.	Increase.	Decrease.	
INTEREST ON DEBT (EXCLUDING THAT CHARGED TO PRODUCTIVE PUBLIC WORKS):	£.	£.	£.	£.	
Interest on Loans contracted in England	2,395,000	2,435,649	40,649	- -	1
Interest on the Indian Transfer Loan of 22nd April 1854	44,700	45,498	798	—	2
INTEREST ON OTHER OBLIGATIONS:					
Interest on the Balance of the India Office Provident Fund	800	831	31	—	3
Interest on Deposits in Regimental Savings Banks of Men returned from India	1,000	- -	- -	1,000	4
LAND REVENUE:					
Law Charges in connection with Appeals from India	500	420	- -	80	5
Stores for India	500	39	- -	461	6
OPIUM:					
Stores for India	100	1,585	1,485	- -	7
STAMPS:					
Stores for India	39,000	44,895	5,895	- -	8
FOREST:					
Expenses attending the instruction of successful Candidates for the Indian Forest Department, &c.	5,200	5,302	102	—	9
Stores for India	- -	23	23	—	10
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	70,000	—	—	11
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	12
Stores for India	30,000	27,871	- -	2,129	13
TELEGRAPH:					
Indo-European Telegraph	21,100	45,811	24,711	- -	14
Red Sea and India Telegraph	18,000	18,027	27	—	15
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	6,000	7,413	1,413	- -	16
Telegraph Lines in India: Stores for India	77,000	75,767	- -	1,233	17
MINT:					
Stores for India	3,600	5,886	2,286	- -	18
Other Payments	- -	145	145	—	19
GENERAL ADMINISTRATION:					
Home Establishments, &c.	216,700	220,907	4,207	- -	20
Payments on account of Administration in India	1,000	1,171	171	—	21
Stores for India	- -	27,758	27,758	- -	22
LAW AND JUSTICE:					
Stores for India	100	165	65	—	23
Other Payments	1,200	1,113	- -	87	24
MARINE:					
Pensions and Retired Allowances	35,000	- -	- -	35,000	25
Furlough and Absentee Allowances	2,000	- -	- -	2,000	26
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	44,237	- -	25,763	27
Sundry items	1,000	1,500	500	- -	28
Stores for India	136,700	78,071	- -	58,629	29
EDUCATION:					
Passage to India of Educational Officers on appointment, &c.	400	342	- -	58	30
ECCLESIASTICAL:					
Passage to India of Chaplains on appointment	1,000	316	- -	684	31
MEDICAL:					
Expenses of the Royal India Lunatic Asylum, Maintenance of Lunatics elsewhere, &c.	7,500	7,362	- -	138	32
POLITICAL:					
Mission to the Court of Persia	10,000	10,000	—	—	33
Her Majesty's Establishments in China	15,000	15,000	—	—	34
Sundry items	2,000	1,366	- -	634	35
Stores for India	300	336	36	—	36
Carried forward £.	3,216,000	3,198,406			

of the Home Treasury of the Government of *India*, for the Year 1882–83—*continued*.

	EXPLANATIONS OF INCREASE OR DECREASE.
1	Of the increase, 24,616 *l.* occurs in the Interest payable on Temporary Loans from the Bank of England; and the remainder is mainly owing to 2,000,000 *l.* of Debt at 4 per cent. having been incurred in the year, instead of 1,950,000 *l.* at 3½ per cent., and to its having been incurred earlier than was provided for in the Budget.
4	The sum included in the Budget Estimate was not claimed in 1882–83.
7	The demands received from India were larger than had been anticipated.
8	
14	Consequent on payments to the Eastern Telegraph Company under the Common Purse arrangement, owing to the interruption of that Company's Line, which caused increased traffic on the Indo-European Line. *See* explanation of increased receipts under this head.
16	Owing to the increased number of officers on furlough.
18	No estimate was received from Calcutta, and that framed in this country proved too small; moreover, the cost of Stores for Bombay exceeded the estimate received from that Presidency.
20	The increase occurs mainly in the payments for Telegrams to India.
22	Mainly owing to the transfer to this head of the cost of Indian Currency Notes (21,654 *l.*), hitherto included among the charges for Stationery and Printing. The cost of Indian Stock Notes (5,365 *l.*) has also been included under this head in the Account.
25	These items have been included in the Account under the heads of "Superannuation Allowances and Pensions," and "Civil
26	Furlough and Absentee Allowances," respectively.
27	Payments in respect of three quarters only were made within the year, and sums were also withheld pending the settlement of certain questions under discussion.
28	The Account includes Pay and Subsistence Allowance of three Officers employed in superintending the fitting out of the new Indian Troop Ship "Clive."
29	Less coal was indented for than had been estimated; and a large portion of the cost of the Troop Ship "Clive," provided for in the Budget Estimate, was not paid until 1883–84.
31	In the Budget Estimate provision was made for 14 Chaplains proceeding to India during the year, whereas only five went out.

No. 12.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.* **Expenditure**—*continued.*	1882-83. Budget Estimate, March 1882.	1882-83. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	3,216,000	3,198,406			
SCIENTIFIC AND OTHER MINOR DEPARTMENTS:					
Stores for India - - - - - - - - - - -	6,200	4,771	- -	1,429	1
Other Payments - - - - - - - - - - -	15,000	21,270	6,270	- -	2
TERRITORIAL AND POLITICAL PENSIONS:					
His Highness Maharajah Duleep Singh - - - - - -	65,100	21,065	- -	44,035	3
His Highness Nawab Nazim Syed Munsoor Ali - - - -	- -	10,000	10,000	- -	4
Nawab Syed Ahmed Ali - - - - - - - - - -	- -	200	200	- -	5
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES - - -	230,000	210,988	- -	19,012	6
SUPERANNUATION ALLOWANCES AND PENSIONS - - -	1,360,000	1,390,146	30,146	- -	7
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding for the India Office, &c. -	8,000	8,834	834	- -	8
Stores for India - - - - - - - - - - -	123,000	153,754	30,754	- -	9
MISCELLANEOUS:					
Examination Expenses and Allowances of Candidates for the Civil Service of India, &c. - - - - - - - - - -	10,000	10,526	526	—	10
Miscellaneous Charges connected with the Supply of Stores to India -	8,000	18,001	10,001	- -	11
PRODUCTIVE PUBLIC WORKS—REVENUE ACCOUNT:					
Guaranteed Interest - - - - - - - - -	3,328,000	3,334,737	6,737	- -	12
East Indian Railway:					
Annuity, Interest in lieu of Deferred Annuity, and Sinking Fund	1,219,300	1,216,735	- -	2,565	13
Interest on Debt - - - - - - - - - -	342,000	348,092	6,092	- -	14
Irrigation and Navigation:					
Working Expenses - - - - - - - - - -	200	206	6	—	15
PUBLIC WORKS NOT CLASSED AS PRODUCTIVE:					
Subsidized Railways:					
Interest advanced:					
Bengal Central Railway - - - - - - -	16,500	13,321	- -	3,179	16
Rohilkund and Kumaon Railway - - - - -	- -	350	350	- -	17
Frontier Railways:					
Stores for India - - - - - - - - -	103,000	78,302	- -	24,698	18
Irrigation and Navigation:					
Stores for India - - - - - - - - -	200	1,234	1,034	- -	19
Military Works:					
Stores for India - - - - - - - - -	600	1,771	1,171	- -	20
Miscellaneous Services:					
Furlough Pay and Allowances of Officers in the Public Works Department - - - - - - - - - -	60,000	52,245	- -	7,755	21
Royal Indian Engineering College - - - - - -	19,100	20,219	1,119	—	22
Sundry items - - - - - - - - - -	10,000	8,526	- -	1,474	23
Stores for India - - - - - - - - -	1,000	1,248	248	- -	24
ARMY:					
Effective:					
Home Charges of British Forces serving in India - - - -	620,000	604,342	- -	15,658	25
Furlough Allowances of Officers of the Indian Service - - -	220,000	182,274	- -	37,726	26
Indian Troop Service - - - - - - - - - -	365,000	322,202	- -	42,798	27
Passage of Officers and Troops otherwise than in Troop Ships - -	3,600	5,230	1,630	—	28
Miscellaneous - - - - - - - - - - -	29,000	32,754	3,754	- -	29
Stores for India - - - - - - - - - -	628,900	529,724	- -	99,176	30
Non-Effective:					
Retired Pay, &c., of British Forces, on account of service in India -	730,000	731,230	1,230	—	31
Pay and Pensions of Non-Effective and Retired Officers of the Indian Service - - - - - - - - - - -	1,330,000	1,360,535	30,535	- -	32
Capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - -	- -	7,969	7,969	- -	33
Miscellaneous Pensions, &c. (formerly described as Lord Clive's Fund)	95,000	119,215	24,215	- -	34
Indian Service Family Pensions - - - - - - -	3,500	3,733	233	—	35
Expedition to Egypt:					
Suez Canal Dues, Passages, &c. - - - - - - -	- -	55,025	55,025	- -	36
Stores for Egypt - - - - - - - - -	- -	52,786	52,786	- -	37
Carried forward - - £.	14,166,200	14,131,966			

of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	The demands for the various Departments are liable to considerable fluctuation.
2	The payments for Freight from India, &c., of Chinchona Bark, and expenses attending the manufacture therefrom of Quinine and other Alkaloids, were largely in excess of the Budget Estimate.
3	The Budget Estimate included the probable advance of 44,000 *l.* to the Maharajah, which, however, was not made until 1883-84.
4 5	These sums were included in the Budget Estimate under the head of "Remittance Account between England and India."
6	The Furlough Allowances to Officers of the Bengal Pilot Service have been included under this head in the Account; but the payments on account of Furlough Allowances, both to Members of the Civil Service and to Military Officers in Civil employ, were less than was estimated in March 1882.
7	Marine Pensions and Retired Allowances, amounting to 35,211 *l.*, provided for in the Budget Estimate under "Marine," have been included in the Account under this head, and 19,234 *l.* has also been included under this head in the Account in respect of a half-year's payments on account of the Provident Branch of the Bombay Civil Fund; but, on the other hand, Pensions and Gratuities amounting to 21,327 *l.*, have been transferred in the Account from this head to that of "Army—*Non-Effective.*"
8	Consequent upon payments having been made in 1882-83 for claims which were in arrear.
9	The Indents received from Calcutta were much heavier than had been anticipated. On the other hand, the cost of Currency Notes has been transferred from this head to that of "General Administration," and the payments under this head of service for Madras were less than had been estimated, owing to most of the supplies in the year for that Presidency being chargeable to Provincial Funds, and, therefore, treated as Remittance payments.
11	Of this increase, 5,240 *l.* is owing to the record under this head of the cost of Stores lost in transit to India, and payments for Marine Insurance, and the remainder mainly to the remission of fines and penalties incurred by Contractors in providing Stores and Freight, in excess of the Budget Estimate.
12	In the uncertainty, owing to the litigation then pending, as to when the purchase of the Madras Irrigation and Canal Company's Undertaking would be effected, the payment of a whole year's Guaranteed Interest to that Company was provided for in the Budget Estimate, whereas, in consequence of the purchase having been made on the 30th June 1882, only half a year's interest had to be paid in the year. This accounts for a decrease of 25,097 *l.*, and there is a further decrease owing to Debentures of the Madras, and Bombay, and Baroda Railway Companies, which had been discharged during the year, not having been replaced by other Debt as soon as was expected. On the other hand, there is an increase of 40,262 *l.* in consequence of an adjustment made in the Accounts of the Oude and Rohilkund Railway Company.
13 14	The net increase of 3,527 *l.* is owing to the redemption of a portion of the Annuity by the issue of India 3½ per Cent. Stock not provided for in the Estimates of March 1882, involving the payment of this sum in 1882-83, which would not otherwise have become due until 1883-84.
16	Owing to the Capital of the Company not having been called up so early as had been expected.
17	The arrangement under which this payment was made was not contemplated in March 1882.
18	More was paid on this Account in 1881-82 than was anticipated when the Budget Estimate for 1882-83 was prepared.
19 20	The demands for Stores exceeded the estimate received from India.
21	The payments on account of Military Officers were less than had been estimated.
23	The decrease occurs in the Expenses of Engineer Students while undergoing a course of practical instruction in this country.
25	The decrease occurs mainly in the Pay and Allowances of Regiments during the voyage to and from India.
26	Consequent on the decrease in the number of Officers on Furlough.
27	Owing to the late commencement of the Troop season 1882-83, and to the postponement to the year 1883-84 of certain Repairs.
29	The payments for expenses connected with the Stud, and for War Medals, were in excess of the Budget Estimate. On the other hand, undue provision was therein made for payments in respect of Surgeons studying at Netley.
30	The decrease occurs mainly in the payments for Ordnance and Medical Stores.
32	Sufficient provision was not made in the Budget Estimate for the retirements which took place during the year owing to the special measures adopted.
33	In March 1882 it was not anticipated that any further payment would be made in England on this account.
34	Owing to the transfer to this head of Pensions and Gratuities provided for in the Budget Estimate under "Superannuation Allowances and Pensions."
36 37	Expenditure not contemplated in March 1882.

No. 12.—Comparison of the Estimated and Actual Receipts and Disbursements

DISBURSEMENTS—*continued.*	1882-83. Budget Estimate, March 1882.	1882-83. Account.	Increase.	Decrease.	
	£.	£.	£.	£.	
Brought forward - - -	14,166,200	14,131,966			
DEBT:					
PERMANENT DEBT DISCHARGED:					
East India Bonds - - - - - - - - - - - -	70,000	59,600	- -	10,400	1
India 5 per Cent. Stock - - - - - - - - - -	28,000	7,585	- -	20,415	2
East Indian Railway Debentures - - - - - - - -	1,950,000	1,939,600	- -	10,400	3
TEMPORARY DEBT DISCHARGED:					
Temporary Loans on Security of East India Bonds - - - - -	500,000	4,250,000	3,750,000	- -	4
PAYMENTS OUT OF DEPOSITS OF SERVICE FUNDS BEARING INTEREST:					
India Office Provident Fund - - - - - - - - -	500	546	46	—	5
	2,548,500	6,257,331			
CAPITAL EXPENDITURE:					
PRODUCTIVE PUBLIC WORKS:					
State Railways - - - - - - - - - - - -	550,000	370,114	- -	179,886	6
East Indian Railway:					
Capital Charge involved in the Redemption of portion of the East Indian Railway Annuity, under Act 44 & 45 Vict. c. 53, by the issue of India 3½ per Cent. Stock - - - - - -	- -	480,333	480,333	- -	7
Purchase of the Madras Irrigation and Canal Company's Undertaking (including 358,428 *l.*, the unrecovered portion of Loan to that Company) - - - - - - - - - -	- -	1,762,582	1,762,582	- -	8
	550,000	2,613,029			
DEPOSITS AND ADVANCES:					
PAYMENTS TO GUARANTEED AND SUBSIDIZED RAILWAY COMPANIES OUT OF CAPITAL FUNDS - - - - - -	1,370,000	1,407,815	37,815	- -	9
CAPITAL EXPENDITURE ON THE SOUTHERN MAHRATTA RAILWAY - - - - - - - - - - - - -	- -	130,973	130,973	- -	10
ADVANCES REPAYABLE:					
For purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - - - -	3,000	5,718	2,718	—	11
Expedition to Egypt: Portion of Expenses paid in England recoverable from the Imperial Government - - - - - - - -	- -	4,938	4,938	- -	12
MISCELLANEOUS DEPOSITS:					
Investment of Receipt (*per contra*) in respect of the Legacy bequeathed by Miss Mary Ann Bruce - - - - - - - - - -	- -	853	853	—	13
Repayment of sums deposited in the Home Treasury on account of the effects of Deceased Soldiers who died on the Voyage from India	- -	601	601	—	14
	1,373,000	1,550,898			
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Payments to Her Majesty's Treasury and other Public Departments on account of Postage collected in India, sums received in India for Money Orders, &c. - - - - - - - - - - - -	120,000	156,160	36,160	- -	15
Advances on account of the Bengal, Madras, and Bombay Civil Funds -	187,000	164,694	- -	22,306	16
Family Remittances, Remittances by Administrators General, &c. - -	575,000	377,866	- -	197,134	17
East Indian Railway Company: Advances for purchase of Stores, &c. -	575,000	455,675	- -	119,325	18
Stores chargeable to Provincial and Local Funds, and to Native States -	159,000	224,933	65,933	- -	19
Miscellaneous Payments to be brought to charge or recovered in India -	72,000	51,854	- -	20,146	20
	1,688,000	1,431,182			
Total Disbursements - - - £.	20,325,700	25,984,406			

India Office, 12 May 1884.

of the Home Treasury of the Government of *India*, for the Year 1882-83—*continued.*

	EXPLANATIONS OF INCREASE OR DECREASE.
1	£. 7,800 of this decrease is the amount of Bonds, payment of which was claimed during 1881-82, in excess of the Estimate of March 1882 for that year; the remainder is the portion of the Debt, repayment of which had not been claimed on 31st March 1883.
2 3	The decreases are portions of the Debt, repayment of which had not been claimed on 31st March 1883.
4	The sum of 500,000 *l.* included in the Budget Estimate was to provide for the repayment of a portion of the amount borrowed in 1881-82; but the whole sum borrowed temporarily in that year was repaid within it. Regarding the sum of 4,250,000 *l.* discharged in 1882-83, *see* explanation under "Temporary Debt Incurred."
6	Certain payments provided for in the Budget Estimate for 1882-83 were postponed until 1883-84, in consequence of the non-completion of contracts.
7	*See* Receipt of the same amount under "Permanent Debt Incurred."
8	In the uncertainty as to when the purchase would be effected, no provision was made for it in the Budget Estimate.
9	The Estimates are framed in communication with the Railway Companies.
10	*See* "Capital Receipts from the Southern Mahratta Railway Company," *per contra.*
12	Not contemplated in March 1882.
15	The Account includes 14,658 *l.* and 2,940 *l.* on account of payments hitherto provided for under "Miscellaneous Payments, &c.," and under "Family Remittances, &c.," respectively, and 18,562 *l.* for payments to the Postmaster General on account of sums collected in India for Postage and Money Orders in excess of the Budget Estimate.
16	£. 19,234 on account of the Provident Branch of the Bombay Civil Fund has been included in the Account under "Superannuation Allowances and Pensions." The remainder of the decrease occurs in the Advances on account of the Madras Civil Fund.
17	The decrease occurs mainly in Family Remittances.
18	The estimate framed by the Railway Company proved to be largely in excess of its requirements.
19	The Account includes 28,733 *l.* on account of Copper for the Calcutta Mint; large Indents were also received for Railway Stores, and the cost of Stationery and Printing Stores for Madras was charged under this head.
20	The sums of 10,200 *l.* and 14,658 *l.* on account of payments hitherto included under this head have been transferred in the Account to "Territorial and Political Pensions," and to "Payments to Her Majesty's Treasury and other Public Departments," respectively; but, on the other hand, payments of a miscellaneous character exceeded the Estimate by 4,712 *l.*

Henry Waterfield, Financial Secretary.

EAST INDIA (HOME ACCOUNTS)

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,*
13 *May* 1884.

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H.—2C. 6. 84.

RETURN.

EAST INDIA
(ECCLESIASTICAL GRANTS).

Ordered, by The House of Commons, *to be Printed,*
6 *March* 1884.

LONDON:
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EAST INDIA (ECCLESIASTICAL GRANTS).

RETURN to an Address of the Honourable The House of Commons, dated 12 February 1884;—*for*,

"COPY of, or EXTRACTS from, CORRESPONDENCE between the Government of India and the Secretary of State for India in Council, on the Subject of the WITHDRAWAL of certain GRANTS to PROTESTANT CLERGYMEN in *India*."

India Office,
3 March 1884.

J. K. CROSS,
Under Secretary of State for India.

(*Mr. Stanhope.*)

Ordered, by The House of Commons, *to be Printed*,
6 *March* 1884.

LONDON:
PRINTED BY HENRY HANSARD AND SON,
PRINTERS TO THE HOUSE OF COMMONS.

To be purchased, either directly or through any Bookseller, from any of the following Agents, viz.,
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Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM and Co., or Messrs. HODGES, FIGGIS, and Co., of Dublin.

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COPY of, or EXTRACTS from, CORRESPONDENCE between the Government of India and the Secretary of State for India in Council, on the Subject of the WITHDRAWAL of certain GRANTS to PROTESTANT CLERGYMEN in *India*.

— No. 1. —

DESPATCH from Secretary of State to the Government of India, dated 17th June 1880.

(Public—Ecclesiastical—No. 55.)

My Lord Marquis, India Office, London, 17 June 1880.

WITH reference to the Despatch of your Excellency's predecessor in Council, dated the 6th of November, No. 9 of 1879,* enclosing returns showing the expenditure of the Ecclesiastical Department of the Government of India, I transmit herewith a report of my reply to certain questions which were recently put to me in the House of Commons by Mr. Baxter, and I have to request that your Excellency in Council will furnish me with any information which may serve to elucidate the matter as to which I promised inquiry.

* *See* Return to House of Commons, No. 37, of Session 1880.

I have, &c.
(signed) *Hartington.*

— No. 2. —

Enclosure referred to in foregoing Despatch.

CHAPLAINS IN INDIA.

REPLYING to Mr. Baxter, the Marquis of Hartington said, "The total annual expenditure in the Ecclesiastical Department of India appears to amount, at the Government rate of exchange, to 180,131 *l.*" In their Despatch, given on pages 3 and 4 of the Return the Government of India state that the expenditure in this Department has, since 1876, been revised and reduced, and they hope to effect further reductions during the current year of 1880-81. There are a few stations to which chaplains are allotted where, according to the Return, "few or no officials" attend church, but such chaplains are charged with "out stations," requiring periodical visits, and have other duties to perform which are mentioned by the Bishop, and by the Archdeacon of Calcutta in his "general remarks," contained on pages 54 and 55 of the Return. I am not aware that there has been any complaint that Her Majesty's subjects in India who are not Christians are taxed to provide clergymen for European or Eurasian residents. Undoubtedly it is the case that at some stations persons altogether unconnected with the Government avail themselves of the ministrations of the Government chaplains. I do not think it would be possible or desirable, however, that these chaplains should be precluded from attending to the spiritual wants of other persons than those employed by Government, although of course they are primarily intended to minister to the spiritual wants of officers in the service of the Government. I am quite willing to make inquiry as to whether chaplains are appointed where they are not really required.

— No. 3. —

LETTER from the Government of India to the Secretary of State, dated 21st February 1881.

(Ecclesiastical—No. 3.)

My Lord Marquis, Fort William, 21 February 1881.

WE have the honour to acknowledge the receipt of your Lordship's Despatch No. 55 (Public—Ecclesiastical), dated 17th June 1880, relative to certain questions asked in the House of Commons by Mr. Baxter on the subject of the employment of Chaplains in India.

2. In replying to the questions asked by Mr. Baxter, your Lordship expressed willingness to make inquiry as to whether chaplains are appointed where they are not really required. As regards this point, we have now the honour to forward, for your Lordship's information, copy of a Report* furnished by the Right Reverend the Metropolitan, the views expressed in which meet with our general concurrence.

* Dated 25th January 1881.

We have, &c.
(signed) *Ripon.*
F. P. Haines.
W. Stokes.
Rivers Thompson.
J. Gibbs.
D. M. Stewart.
E. Baring.

— No. 4. —

REPORT from Bishop of Calcutta, dated 25th January 1881, referred to in foregoing Letter from the Government of India.

From the Right Reverend the Lord Bishop of Calcutta to the Honourable *J. Gibbs,* Member of Council in the Home Department, dated The Palace, *Calcutta,* the 25th January 1881.

I HAVE very carefully considered the subject of your letter, dated Simla, 21st September 1880 (No. 212), covering a copy of a letter from the Secretary of State, dated 17th June (No. 55), in which he requests that he may be furnished with any information which may elucidate the matter raised by certain questions relating to the employment of chaplains on the Indian establishment, which had been put to him in the House of Commons by Mr. Baxter.

You desire to know from me whether chaplains are appointed in any place in India where they are not required, and to this I might simply reply that I am satisfied they are not. You have also been good enough to forward to me a copy of the reply given in the House of Commons by the Secretary of State, from which I learn that his Lordship has noted the remarks appended to the Return by myself and by the Archdeacon, and I might content myself by saying that that reply really embraces all that can be said upon the subject.

I presume, however, that you will expect me to enter somewhat more fully into particulars, and I therefore submit the following additional remarks:

I need hardly remind you that, as the result of the system under which the administration of this country is carried on by the Government, officials of various classes, and in different departments of the civil and military service, are located in small knots at stations which are scattered over the whole of the vast area of the Empire; these small parties, in the case of civilians, consisting, in some instances, of so few persons as only eight or ten The chaplains are stationed at the more important stations, and they receive from me visiting orders, of which the following is a specimen:

"The chaplain of Dacca will visit Comilla four times a year, Burisal four times a year, Mymensingh three times a year, Furreedpore twice a year, and Sylhet

Sylhet four times a year;" and in some instances the orders are to visit such-and-such a station once in six months, or even, in the case of very out-of-the-way stations, once in 12 months.

It should be borne in mind that these visits to out-stations involve often a most serious amount of travelling, the distances being sometimes hundreds of miles, and the travelling being by all sorts of modes of conveyance.

So far, then, from chaplains being stationed where they are not required, I have the greatest difficulty in arranging that the many stations shall be visited with anything like reasonable frequency or regularity. The contingencies arising from chaplains being suddenly invalided on medical certificate compel me often to leave important stations without the services of a chaplain for a considerable time, and I often receive letters of remonstrance from military and civil authorities. Thus, the very necessities of the case prevent the possibility of my retaining chaplains in places where they are not required, my thoughts being rather ever directed to the question, from what place I can withdraw a chaplain in order to fill a gap which has unexpectedly occurred in some more important place. It is scarcely too much to say that almost every post brings some intelligence which presents to me a problem of this nature.

I may further remind you that clergymen in the employ of voluntary associations are constantly employed in doing the work which should be done by chaplains on the establishment, these receiving certain grants of *Rs.* 150 per mensem as remuneration for their services. Men employed by my Additional Clergy Society are thus doing work for the Government, and in several cases the Government is indebted to missionaries for assistance rendered, in some cases, as in that of the Church Missionary Society at Krisnagur, without asking for any remuneration whatever.

I may further state that in the only districts where residents are settled down independent of Government service, such as the Tirhoot District, where indigo planters are established, Assam and Cachar where the tea planters are settled, the residents themselves support their clergyman, and he renders service to the Government officials of the district, receiving from Government *Rs.* 100 or *Rs.* 150 per mensem as remuneration. Such instances you will find at Sibsagar in Assam, Sylchar in Cachar, and Mozufferpur in Tirhoot.

As regards Calcutta itself, you are aware that there are certain old established districts with church and chaplain assigned to them, and all this having been carefully arranged by the Government of India with my predecessors. I can assert that in each case there is a nucleus of Government officials forming the congregation, and of the rest the great majority are in various ways connected with Government and the Government offices.

That other persons avail themselves of their services is doubtless true, but I am thankful to know from the terms of the reply given by the Secretary of State in the House of Commons that "he does not think it possible, or desirable, that chaplains should be precluded from attending to the spiritual wants of other persons than those employed by Government, although, of course, they are primarily intended to minister to the spiritual wants of officers in the service of the Government."

It does not occur to me that I can add anything more in the way of information upon this subject.

— No. 5. —

DESPATCH from the Secretary of State to the Government of India, dated 23rd June 1881.

(Public—Ecclesiastical—No. 68.)

My Lord Marquis, India Office, London, 23 June 1881.

1. I HAVE received the Despatch (Ecclesiastical) of your Lordship in Council, dated 21st February 1881. You forward with this Despatch a report from the Right Reverend the Metropolitan on the subject of the employment of chaplains in India, and you inform me that the views expressed in it have the general concurrence of your Government.

2. The facts adduced in this report of the Bishop of Calcutta tend unquestionably to show that the number of chaplains is not in excess of what his

Lordship considers to be the spiritual necessities of the community under his charge. The subject, however, is one which excites much interest among the non-established religious bodies in this country, as is manifested by various questions relating to it which have been, as your Lordship is doubtless aware, addressed to me by their representatives in Parliament and elsewhere. In order to enable me to deal adequately with the subject in Parliament, and also on account of its own importance, it is desirable that the Government of India should express specifically its own opinion whether the number of chaplains goes beyond the obligations of Government, reasonably understood. The original basis of these obligations, as I need scarcely remind your Lordship, is the provision in the Charter of William III., that the East India Company shall maintain ministers of religion "at all their garrisons and chief factories." I observe that the question has several times engaged the attention of your Lordship's predecessors, as is shown by a Despatch from Lord Mayo's Government on 3rd May 1870 (No. 8), and by Despatches from the Government of Lord Northbrook, dated respectively, 19th August 1872 (No. 3), and 4th August 1873 (No. 1). But the result of the inquiries and deliberations herein announced does not appear to have been ever communicated to the Home Government.

3. I forward for such observations as your Lordship in Council may see fit to make in connection with this Despatch, a copy of a letter which I have recently received from the Secretary to the General Baptist Missionary Society at Derby.

Dated 5th April 1881.

I have, &c.
(signed) *Hartington.*

— No. 6. —

LETTER from the General Baptist Missionary Society, Derby, to the Secretary of State for India, referred to in foregoing Despatch.

My Lord, Crompton Street, Derby, 5 April 1881.

I HAVE the honour to enclose for your perusal a few remarks which appear in the "General Baptist Magazine" for the current month. I may say that I know Berhampore and the chaplain there very well, and have done for 25 years, as I was residing there in 1856, when he was first apppointed. At that time there were two native regiments in the district. For 20 years there has only been one, and for a large portion of that time only half one; still the chaplain has been continued as stated, though very frequently the doctor's wife (as I was told by the lady herself) was the only European in attendance at church on Sunday morning. At the seven out-stations the attendance is actually worse than is shown in the return. To one, the chaplain had never been when I left Berhampore in 1875. It does seem to me, therefore, from all such stations the chaplains ought to be removed, and the public money be saved.

Cuttack, in Orissa, is a similar station, and never has more than a native regiment quartered there with about half a dozen officers; and throughout India there are many other stations of a similar kind. I trust, therefore, your Lordship will cause searching inquiry to be made into ecclesiastical matters. To me it seems as unjust to tax Hindoos and Mahomedans to support Christian ministers as it would be to tax Christians to support Brahmins and Molvies. If a proposition were made to erect a temple or mosque in London at public expense, for the benefit of those Hindoos or Mahomedans who come to England, what an outcry there would be. Why then should they be taxed to pay for churches and chaplains in India?

In conclusion, may I be permitted to direct your attention to the last paragraph on the printed paper headed "Ecclesiastical Grants in Ceylon."

I am, &c.
(signed) *W. Hill,*
Secretary.

— No. 7. —

EXTRACT "General Baptist Magazine" for April, 1881, referred to in foregoing Letter from the General Baptist Missionary Society, Derby.

Ecclesiastical Department in India.

WE are glad to see that the attention of the House of Commons has again been called to the Ecclesiastical Establishment in India. The following report of questions and answers is extracted from the "Times" of 11th February 1881:—

"Mr. Baxter asked the Secretary of State for India whether, as promised last year, inquiry had been made as to funds supplied by the general taxation of India, and spent in paying salaries of chaplains, not for officers in the service of the Queen only, but for planters and merchants and persons wholly unconnected with the Government?

"2. Whether it was not true that more than half of the Church of England chaplains were at stations where there were no European troops; that of the 44 chaplains in the cities of Calcutta, Madras, and Bombay, only nine ministered to European troops; that at Berhampore the chaplain got 1,000 *l.* per annum, while the number of officers and men who attended was eight?

"3. Whether notwithstanding the promise of the Indian Government to revise and reduce this expenditure, fresh chaplains had recently been appointed to stations where there were few or no officials?

"4. And whether he could send out instructions to the Governor General to take vigorous measures for removing all just cause of complaint in this matter?

"The Marquis of *Hartington.*] In reply to the question of my right honourable friend the Member for Montrose, I may say that a Despatch was sent to the Government of India on the 17th June last, asking for the information which I promised on the 31st of May last I would make inquiry about."

"The Government of India have called upon the Bishop of Calcutta to furnish this information, but no reply has at present been received.

"The number of Church of England chaplains in India is 160, reduced by absentees on furlough to 139. Of the 160 chaplains it would appear from the Parliamentary Return, dated 5th February 1880, that no more than 30 chaplains are at stations where there are no European troops, or one-fifth of the whole number. The same return shows 30 chaplains (not 44) in the cities of Calcutta, Madras, and Bombay; and that at Berhampore, in the Madras Presidency, there is a retired chaplain, who receives in addition to his pension *Rs.* 1,200 per annum with a travelling allowance of *Rs.* 382 per annum (not 1,000 *l.* per annum) from Government for ministering at that place and seven other stations. Chaplains are not provided for soldiers only, civil servants of the Crown as well as military servants are entitled to the services of chaplains. It appears from the return already quoted that military servants occupy four-fifths of the whole number of chaplains. The Government of India do not appear, so far as I can ascertain, to have paid sufficient attention to their promise to revise this expenditure, and I propose to call their attention again to the subject."

In reference to the above we would remark; that the Parliamentary Return of the 5th February 1880 gives the number of "Church of England chaplains and ministers paid or subsidised" as 201 (*vide* pp. 5 and 26), and not 160, as stated by the Marquis of Hartington. If 41 of the above are not strictly chaplains, but simply subsidised clergymen missionaries, still, as they are paid by the State, we think they should have been referred to in the Marquis of Hartington's reply and comparisons.

Having gone through the return it appears to us that the figures of Mr. Baxter, in reference to the number of chaplains and ministers in stations where there are no English regiments, and also in Calcutta, Madras, and Bombay, are substantially correct. In the Presidency of Madras alone it would seem from the return that there are at least 30 chaplains and ministers who are not in charge of English regiments. The total number of European officers and men ordinarily attending church throughout the entire Presidency is given as only 2,200.

As regards the particular case mentioned, we are in a position to say that for a number of years the chaplain of Berhampore, Ganjam, was receiving about 1,000 *l.* per annum; that he was allowed to remain two extra years, on full pay, after his term of service had expired; and that he *now* receives an allowance of about 150 *l.* per annum in addition to his pension of 365 *l.* per annum, although according to the return his congregation consists of only eight officers and men. True, the Marquis of Hartington states that besides Berhampore he ministers at *seven* other stations; but from the return it appears that in the whole seven there are only *fourteen* persons who attend church, which they may do two or three times a year when their stations are visited.

With regard to the Marquis of Hartington's statement, that "civil servants of the Crown, as well as military servants, are entitled to the services of chaplains," we should be glad to have pointed out either the law or the justice of such an arrangement. Even if it were according to law, we should deny the justice of taxing poor Hindoos and Mahomedans to pay for Church of England chaplains or ministers. Why should one class of Her Majesty's subjects have religious teachers provided at public expense and not another?

We note with pleasure the last sentence in the Marquis of Hartington's reply. If, however, the Government of India is to reduce expenditure, the Secretary of State for India must cease to appoint fresh chaplains. Even since a reduction of expenditure has been promised, fresh appointments have been made, each appointment involving a large salary for 15 years, and after that a pension of 365 *l.* per annum for life. Were all but *bonâ fide* military chaplains withdrawn, voluntary efforts would soon supply their places. In nearly all large stations there are missionaries who would cheerfully minister to the spiritual necessities of their fellow-countrymen, and that without any cost to Government, or tax upon the natives. We trust, therefore, that Her Majesty's Proclamation on assuming the Government of India will soon be carried into practice, and none favoured and none molested on account of his religious belief, but all enjoy alike the equal protection of the law.

Ecclesiastical Grants in Ceylon.

From an article in the "Ceylon Observer" of 30th December we learn that Her Majesty's Secretary of State for the Colonies has made a semi-official communication to the Local Government, sanctioning the gradual discontinuance of ecclesiastical grants out of the public revenues of that Dependency. In accordance with the decision Lord Kimberley has ordered that the chaplaincies of Galle, and Saint Peter's, Colombo, recently vacated, are not to be filled, but the customary grants will be continued for five years, during which period it is expected that the congregations will arrange for the future maintenance of their own pastors; and in the course of a few years it is expected that the Episcopalian and Presbyterian churches of Ceylon will be self-supporting as the Baptist, Wesleyan, and the rest are at present. With Lord Kimberley, and more particularly Mr. Grant Duff in Downing-street, the Observer continues, it was very certain that early action would be taken to carry out the views enunciated by the latter on the occasion of the debate on Mr. M'Arthur's motion in 1877, but it will be necessary to examine the precise terms of the Government's decision before the friends of religious equality in Ceylon and in England can come to a decision as to whether further action in the House of Commons is necessary or not. No doubt the memorial sent home from the Central Provinces in July, the agitation in Ceylon generally, and the Parliamentary action of the Liberation Society, have influenced the decision already arrived at, and believers in the principle of freedom of religion from State patronage and State control, must feel that the Liberal ministry have maintained their character as true Liberals so far as Ceylon is concerned.

— No. 8. —

LETTER from the Government of India to the Secretary of State, dated 31st October 1882.

(Ecclesiastical—No. 4.)

My Lord Marquis, Simla, 31 October 1882.

WE have the honour to reply to your Lordship's Despatch, No. 68 (Public —Ecclesiastical) of 23rd June 1881, on the subject of the Ecclesiastical Establishment maintained by the Government of India.

2. In this Despatch your Lordship says, "In order to enable me to deal adequately with the subject in Parliament, and also on account of its own importance, it is desirable that the Government of India should express specifically its own opinion whether the number of chaplains goes beyond the obligations of Government reasonably understood."

3. It is clear that it is impossible to give any satisfactory answer to this question without inquiry into the nature of the obligations which are recognised by the Government.

4. This subject has been frequently under discussion during the last forty years, and we find, as might be expected, that in the course of the discussions a good deal of difference of opinion has been manifested. But we do not find anywhere an authoritative declaration of principle given in sufficiently precise terms to enable us to understand exactly how past Governments have in quite recent times understood their obligations. A precise declaration of principle is, indeed, contained in the Charter granted by William III. to the East India Company in 1698. In that Charter it is provided that there shall be "one minister in every garrison and superior factory which the same company or their successors shall have in the said East Indies." In so far, however, as this Charter only provides for one of the Christian denominations, it could manifestly not be regarded in any case as a complete guide to present action; and even as regards the Church of England, the point to be considered, as it appears to us, is not so much whether our present policy is in strict accordance with the Charter of William III., as whether a policy prescribed two centuries ago is applicable to the present time.

5. A more recent declaration of principle is contained in the Despatch from the Court of Directors, No. 2 of 11th, March 1846, in which the following passage occurs: "We admit it to be our duty to provide the means of spiritual instruction according to the principles of our national Church for the Christian servants of the State and their families." This is, in fact, only a repetition, in other words, of the principle set forth in the Charter of William III.; but the limitation of the obligations imposed on the Company to the spiritual instruction of "servants of the State and their families" is somewhat more pointed than in the Charter. During the interval between 1698 and 1846 an unofficial community had grown up in India. Hence it became necessary more clearly to limit the obligations of the State.

6. The most recent declaration of principle is, however, contained in a Despatch to the Secretary of State, No. 80 (Financial), of 3rd March 1876. In this Despatch the following passage occurs: "There is no 'Ecclesiastical Establishment' in the sense of a State Church in India The Government of India recognise the duty, within reasonable limits, of providing the ministrations of religion for British-born European servants of the Crown, and especially for soldiers and their families." In comparing this statement with that which was put forward by the Court of Directors in 1846, three points are especially worthy of notice. These are—

(1.) That in the interval between 1846 and 1876 the policy of providing exclusively for the ministrations of religion to members of the Church of England had been abandoned.

(2.) That the obligation of the Government to provide the ministrations of religion for servants of the Crown was limited to those who were Europeans and British-born, and that these latter were only to be provided with such ministrations "within reasonable limits."

(3.) That a special obligation was recognised in respect to "soldiers and their families."

7. Thus the matter now stands. It will be seen that there is some want of precision in each of the authoritative declarations of principle which we have quoted above. We now proceed to state definitely how we consider that the obligations of the Government should be understood.

8. The first point that we have to decide is, whether the obligations of the Government are, for the future, to be limited to the provision of spiritual ministrations for servants of the Crown, or whether we are to recognise any obligation in respect to the general non-official Christian community. In the discussions which have taken place on this subject the view that the obligations of Government extend beyond the circle of officials has been occasionally advocated. It would, however, in our opinion, be most undesirable to recognise any such obligation. To do so would involve the Government in great difficulties, not only in respect to its relations with the different Christian communities, but also in respect to its relations with non-Christian communities.

9. As regards Christian communities, directly we extend our operations outside the circle of officials, we are landed in this dilemma—that we must either confine our action to the spiritual ministrations of the Church of England, in which case we at once create an Established Church and depart from the sound principle laid down in 1876, to the effect that 'there is no Ecclesiastical Establishment in the sense of a State Church in India;" or we must provide for spiritual ministrations to other Christian communities, viz., Roman Catholics, Presbyterians, &c.; that is to say, we must establish several churches, a course which is open to many obvious objections.

10. The difficulties which would arise in respect to the relations between the Government and non-Christian communities would be even greater. If we were to provide from the revenues of India for spiritual ministrations to the unofficial Christian community, we should in all probability be asked to provide also for the religious wants of the non Christian members of the tax-paying community. To do so, however, would be a complete reversal of the policy which has been for many years pursued, and would, in our opinion, be open to grave objection. We are aware that it is sometimes maintained that, as a matter of fact, we do give State aid to Hindu temples, Muhammadan mosques, &c., inasmuch as we have never resumed the large grants which, under previous Native Governments, were made to those institutions. We cannot, however, think that this argument holds good. If, indeed, we had been in the habit, since British rule was established in India, of creating Native religious endowments, the case would be different. The case in favour of granting money for Christian spiritual ministrations would then be unanswerable. But we have never pursued any such policy. On the contrary, we have always persistently refused to adopt this policy,* and the mere fact that when we conquered India we found that grants had already been made to temples and mosques, does not, in our opinion, alter the case. That which the State never acquired it cannot give. The State never acquired these lands or their revenue. When it acquired the territories in which the lands were situate, the lands were expressly reserved to their existing purposes, either by treaty or by notification. The difference between the position of a church endowed from these sources and that of a church endowed out of the current public revenue may be illustrated by a simple test. Could we resume the lands thus reserved to religious purposes without exposing ourselves to a charge of breach of faith? Could any

* If, since conquest or cession, we have appropriated any land or revenue to purposes of Native religion, the amount so appropriated is so trifling as not to be worth taking into consideration. And it is not likely to be increased.

any such charge be brought against us if, with due regard to vested interests, we ceased to appoint or pay chaplains.

11. We are of opinion, therefore, that, in considering the manner in which the obligations of the Government should be understood, we should altogether exclude the idea that the Government is to make any provision for spiritual ministrations to the non-official community. It is, of course, obvious that, in your Lordship's words, which are quoted by the Bishop of Calcutta in a letter of 25th January 1881, "Chaplains should not be precluded from attending to the spiritual wants of other persons than those employed by Government." This, however, is very different from basing our establishments upon the principle that express provision should be made for the unofficial community.

12. The next question to be decided is, whether the State recognises an obligation in respect to all servants of the Crown who are Christians, or whether its action should be confined to the provision of spiritual ministrations to European British-born subjects. We think that we should adhere to the principle laid down in the despatch of 3rd March 1876. The distinction between European servants of the Crown who come out from England, and Christian servants of the Crown born in India, appears to us to be sound and intelligible. If once the obligation to provide spiritual ministrations for Christian servants of the Crown born in India be recognised, it would be very difficult for us, consistently with the Proclamation of Her Majesty the Queen-Empress issued subsequent to the mutiny, to refuse to provide for spiritual ministrations to other servants of the Crown belonging to non-Christian communities.

13. In considering, therefore, how the obligations of Government are to be understood, we are of opinion that all idea of State aid should be discarded, except in respect to European British-born subjects, and that, in respect to such subjects of Her Majesty, State aid should only be given "within reasonable limits."

14. The next question to be decided is, whether the State should provide for spiritual ministrations to all European British-born subjects who are servants of the Crown, or whether such aid should generally be restricted to soldiers and their families, in respect of whom the special obligations of the Government are generally recognised. It is in regard to this point that the principle laid down in the Despatch of 3rd March 1876, is somewhat wanting in precision. In that Despatch it is, indeed, said that the Government recognises its obligations, especially in the case of "soldiers and their families;" but it is also recognised that, "within reasonable limits," the Government should provide the ministrations of religion for other British-born European servants of the Crown. Are we in the future, as in the past, to recognise this latter obligation? And if so, how are the words "within reasonable limits" to be construed? We consider that our Ecclesiastical Establishments should be based solely upon a sufficient provision being made for spiritual ministrations to soldiers and their families. In a great many cases the civil servants of the Crown who come from England will be able to avail themselves of the services of those chaplains who are primarily provided for the use of the troops. Where troops are not quartered, it will generally be found that the number of civil servants of the Crown, who have come from England, is not sufficient to justify the special provision of spiritual ministrations on their behalf from funds provided by the State. Moreover it must be remembered that English civilians in India constitute a class which is in comparatively easy circumstances, and belong to a nation which is enormously wealthy, and by no means disinclined to subscribe funds for religious purposes.

15. We should mention, however, that there is another class of public servants who are Europeans and British-born, and who, we think, may properly be regarded, for the purposes of this argument, as coming within the same category as soldiers and their families. We refer to the European British-born servants of the State railways. Where these are congregated in any considerable numbers, we think that Government may legitimately provide for their spiritual wants. We consider, however, that grants made for this latter purpose should be charged, not against the general revenues of the State, but against the

revenue of the particular railway. It will thus be clear that payments are made, not by the State as such, but by the State in its incidental character as manager of a particular industrial enterprise.

16. The system, therefore, which, in our opinion should be adopted for the future is, that, as in England, a sufficient number of Church of England clergymen, Roman Catholic priests, and Presbyterian ministers, should be entertained to provide for the spiritual wants of soldiers and their families, and for those State railway servants to whom we have referred above. The establishment should be based upon the proportionate numbers of each persuasion, a sufficient margin being, of course, allowed for absentees, whether from sickness, furlough, or other causes. The clergymen, priests, or ministers should be permanently attached to no special station, but would be moved about as the requirements of the service might demand. Thus, at a station where an Irish regiment was quartered, the services of a Roman Catholic priest would probably be required. At a station mainly garrisoned by Scotch soldiers, the services of a Presbyterian minister would probably be required, and so on. The pay of the chaplains might, *inter se*, be regulated on the English scale; but, of course, the Indian pay would, in each case, have to be higher, in about the same proportion as the pay of a combatant officer of the Army in India exceeds that of a similar officer in England. Provision would thus be made for all the large stations. In respect to the smaller stations, where a sufficient number of soldiers did not exist to justify the maintenance of a special chaplain, we might, with advantage, adopt the English grant-in-aid system, and allot a certain sum of money to chaplains, not in the Government service, according to the numerical strength of their congregations.

17. We have not thought it necessary in this Despatch to go into any detail or to show what would be the precise result of the adoption of the principles we now advocate. It is, indeed, useless to discuss the details until we are placed in possession of your Lordship's views on the question of principle. We may mention, however, that the adoption of the principles we advocate would without doubt eventually lead to a considerable diminution in the existing establishment. The manner in which the duties are at present distributed between Government chaplains and aided clergy is explained in detail in a memorandum by the Archdeacon of Calcutta, a copy of which (together with the covering letter, dated 29th May, from the Lord Bishop of Calcutta) accompanies this Despatch.

18. It will be advisable that any change should be very gradually made. We would, therefore, in any case maintain the present establishment of chaplains, but as vacancies occurred we would not fill them up until such time as our establishment was reduced to the proportion necessary to give effect to the new policy.

19. The case of the bishops of the Church of England and of the Cathedrals will require special consideration. Logically, all that would be required under the system we propose would be a senior chaplain, who would perform in India those duties which are now performed by the Chaplain-General in England. Certain ordinances of the English Church can, however, only be performed by bishops. For instance, in their absence the children of soldiers could not be confirmed. We understand also that as regards the cathedrals of Calcutta and Bombay, the Government is already under certain obligations from which it could not, with propriety, withdraw. Any special cases of this sort would require careful consideration, as the Government must, of course, respect vested interests, and act fully up to any obligations that may have been undertaken in times past.

20. Another point, which will also require consideration, is the Code of the Public Works Department in connection with the construction of churches. It is probable that, if the system we advocate be adopted, that Code will require revision.

21. Our

21. Our Honourable Colleagues, His Excellency the Commander-in-Chief, the Honourable Mr. Gibbs, the Honourable Lieutenant-General Wilson, the Honourable Sir S. C. Bayley, and the Honourable Mr. Hope, do not concur in the views above set forth, and have recorded their opinions in separate minutes, copies of which are transmitted herewith.

We have, &c.
(signed) *Ripon.*
D. M. Stewart.
J. Gibbs.
E. Baring.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.

— No. 9. —

MINUTE by His Excellency the Commander-in-Chief, the Honourable *J. Gibbs*, the Honourable Lieutenant-General *T. F. Wilson*, and the Honourable Sir *S. C. Bayley*, dated the 28th October 1882; referred to in foregoing Letter from the Government of India.

WE are not prepared to admit that the number of chaplains at present employed goes beyond the obligations of Government reasonably considered, though we do not deny that, by varying somewhat the principles on which the cost of our ecclesiastical staff is at present arranged, more good might perhaps be done, and a more equitable distribution might be effected.

2. In our opinion the obligation of Government rests historically on the basis of the Charter granted by William III. in 1698. In 1813 the English Legislature, in Act 53 Geo. 3., chapter 155, accepted these obligations, and somewhat enlarged them by making further "provision for the maintenance and support of a church establishment in India," which provision took the shape of a bishop and three archdeacons. In 1833 the bishoprics of Bombay and Madras were constituted, and legal authority was given for providing for the maintenance of chaplains of the Church of Scotland (such appointments having actually been in existence since 1822), and provision was at the same time made for power to give grants-in-aid either of instruction or of public worship to any other "sect, persuasion, or community of Christians." In 1846 (Despatch No. 2, of 11th March) the Court of Directors gave a clear statement of their obligations in this respect as then understood. "We admit it to be our duty," they said, "to provide the means of spiritual instruction according to the principles of our national church for the Christian servants of the State and their families," and they were prepared for this object to increase the number of chaplains. It is noticed of this declaration that it extended to all Christian servants of the State and to their families, making no distinction between military and civil; still less did it attempt to distinguish between Christian servants engaged in England and those engaged in India; and, secondly, it acknowledged that the obligations of the State extended, not only to the religious instruction of its Christian servants themselves, but also to that of their families. When in 1851 the question again came under discussion, Mr. (Sir John Peter) Grant, then Secretary to the Government of Bengal, wrote as follows:—

"I have always understood that the old principle, which I have never heard has been authoritatively abandoned, in the distribution of the Company's chaplains was, first, to provide fully for the European troops; secondly, to provide adequately for the Presidency towns, where large numbers of Protestant servants of Government of all classes are congregated, and where this benefit has been allowed to all the Protestant residents from very early times; and thirdly, to distribute all that remains of the strength of the establishment, so as best to provide for the easily combined objects of supplying chaplains to the principal stations for civil officers and native troops officered by Europeans, and of leaving no very large tract of country in which European public servants and private persons are scattered wholly without the benefit of a resident clergyman. This principle is intelligible and definite," &c.

3. We would point out that the Government, though not accepting the above principles as a binding formula, referred them to the Bishop of Calcutta as a fair exposition of the then existing policy of Government, and the bishop accepted them in this sense. The definition may, we would urge, be taken as correctly describing the principles which to this day regulate the distribution of chaplains in the Indian service; the only important alteration that has since taken place in practice being that the third object, that of combining the service of civil stations and scattered European communities, has been of late years largely met by grants-in-aid to ministers of the Additional Clergy Society rather than by the appointment of Government chaplains.

The next and last distinct enunciation of policy on the subject is contained in Lord Northbrook's Despatch of 1876, in which the obligations of Government are confined to "providing within reasonable limits the ministration of religion for British-born European servants of the Crown, and especially for soldiers and their families."

The restriction to "reasonable limits," though here for the first time expressly stated, had all along been understood and acted on. The new departure in this definition, and its main distinction from previous explanations of policy, is the limitation of the obligations of Government to "British-born servants" of the Crown, and the exclusion of other servants of the Crown, as well as of the families of all classes except soldiers, from the scope of those obligations.

There is nothing on record to show what led to the introduction of the limiting expression "British-born" in this Despatch, nor does it appear to have received any discussion or special consideration in Council; and from this point of view it may be considered rather as an *obiter dictum* than as a judicial exposition of the obligations of Government.

4. The conclusions which may be drawn from this historical summary of the various admissions made by the Government of India in respect of its ecclesiastical obligations are, that up to 1876 no distinction was made between one class and another of the servants of the State, but that the obligations were deemed to include its civil equally with its military servants, irrespective of their place of birth, and also the families of such servants; but that on no occasion has the Government accepted any responsibility for providing spiritual ministration to Christian communities other than its own servants, except perhaps in special cases, such as those of the cathedrals in Presidency towns. We do not see any reasonable grounds for restricting the obligations of Government even to British-born servants of the State, much less to soldiers and to railway employés exclusively. We think Christian servants of the Crown engaged in this country stand on precisely the same footing in this respect as those engaged in England. As a matter of contract it would be easy to withhold the right from those engaged in England, while on moral and religious grounds the latter have certainly no more claim to gratuitous spiritual instructions than those engaged in India. The clerks and employés of Government, who make up a very large proportion of many of the congregations at smaller stations, may be said, speaking broadly, to have all been born in India. From a pecuniary point of view they are no more able to support their own instructors than British soldiers; they are less able to do so than the employés on the State Railways; and they are incomparably less able to do so than the British-born servants of the State engaged in England, such as covenanted civilians, engineers, educational officers, &c., who, by Lord Northbrook's Despatch of 1876, admittedly come within the scope of the obligations of the Government. The one class no less than the other requires the common ordinances of the Church, such as baptism, confirmation, burial, &c. On the other hand, the class of clerks and employés born in India requires infinitely more than the others (excepting perhaps the soldiers) the moral restraints of religious instruction, inasmuch as its members have had necessarily fewer advantages in the way of education, and their whole lives have to be passed in India, instead of returning in a few years to a country where religious ministration is within reach of every one. It is just among this class of persons that the educational labours of the clergy are most useful; and there appears to be no more reason for withholding gratuitous spiritual instruction from them and confining

confining it to persons engaged in England than there is for making a similar restriction in regard to the gratuitous attendance upon them of Government medical officers. The argument that previous to entering the service of Government they had to do without such gratuitous attendance is far more applicable to medical than to spiritual ministrations; yet Government does not apply it; and the reason for granting such ministration is the same in both cases. We would urge that the ministration in both cases is in itself highly desirable, while the circumstances of the service render it impossible as a rule for employés of the class in question to provide the ministration by their own unassisted efforts. As a matter of fact, the allotment of the ecclesiastical staff must be made, not in proportion to the aggregate number of the various classes to whom the obligations of Government are admitted to extend, but with reference to the numbers available to form congregations at each individual station; and, looking at the question from this practical point of view, it is obvious that where there are any large number of clerks or employés engaged in this country, there also will be collected a certain number of superior officers engaged in England, to whom hitherto the obligations have been admitted to extend. Practically, the number of both classes in combination would be the test by which the question of affording spiritual ministration would be tried, and we contend that the only result of eliminating the poorer and more helpless class is to lend fictitious force to the argument that the residue of the superior class is too insignificant in numbers to justify the appointment of a separate minister.

5. Holding these views, therefore, we would answer the Secretary of State's question by saying that the obligations of the Government extend primarily to British soldiers; secondarily, to all other Christian servants of Government and to their families, but not at all to persons* other than Government servants, and that these obligations are to be held binding only within reasonable limits.

It may not, we admit, be possible to give a logical explanation of what these *reasonable limits* should be; and, small as we consider the outlay on our ecclesiastical staff, averaging less than 220,000 *l.*, we grant that it would in practice be objectionable to increase this expenditure. In endeavouring therefore to apply the restriction of reasonable limits, we consider that our aim should be to fulfil, as far as possible, the obligations of Government to the classes above mentioned, without exceeding the amount at present spent on ecclesiastical establishments.

6. Referring to the argument as to the injustice of taking revenues from Hindus and Mahomedans to support Christian establishments, we would observe that, as a matter of fact, our establishment is not a State Church. It is maintained for the benefit of those of our servants who choose to profit by it, just as our medical establishment is; and in neither case is the fact that our system, whether of medicine or theology, differs from that accepted by the majority of the taxpayers regarded as of any relevance. We do not accordingly lay stress on the argument that the cost of Hindu and Mahomedan endowments to the State is not less heavy in proportion to the number of Christain taxpayers than is that of our ecclesiastical staff in proportion to the number of Hindu and Mahomedan taxpayers; but it may, we think, fairly be argued from the fact of our having confirmed for the purpose of these Hindu and Mahomedan endowments alienations of State revenue, which it was unquestionably in our power, though it may not have been politic, to resume, does justify us in similarly maintaining from State revenues the very trifling obligations on account of our ecclesiastical establishments which we have inherited from our predecessors. The system may not be perfectly symmetrical or logical, but it has grown up to meet wants as they arose; it answers its purpose well; around it have gathered a number of rights, interests, and expectations; dependent on it is the moral and to some extent the physical welfare of many of the poorest classes of our servants, and we see no sufficient reason for destroying it, without some clear anticipation of being able to substitute a better system.

Reverting

* It may be explained that this is said only of our *obligations*, not at all of the extension of the ministrations of Government chaplains to persons other than Government servants; an extension which has always been expressly permitted.

7. Reverting to the question of how existing obligations can best be maintained without incurring additional expenditure, we think the solution of the difficulty may perhaps be found in changing the agency by which purely civil stations are supplied. At most of these there are a certain number of well-to-do Government servants who on general grounds may fairly be expected to pay for the spiritual ministrations which they require, and we would therefore restrict the agency of *Chaplains* to the military stations only; and for other stations or groups of stations where the numbers of Government servants (without reference to the place of their birth) are sufficient to warrant it, we would substitute for the services of a chaplain a grant-in-aid on the part of Government, which will enable the congregation, if they like, to maintain a minister of the additional clergy or some other society. This is only a further development of the action which a deficiency of chaplains has already caused to be taken in numerous parts of India.

8. It will be necessary of course very carefully to consider the terms on which such grants-in-aid shall be given, and also to make the rules applicable to localities where sufficient numbers of Christian servants of Government of whatever denomination are collected; but having fixed with reference to the money available the proportionate population of Government servants and their families to which such grants may conditionally be given, we hold it to be improbable that the admission of Christian denominations other than Church of England to these rules will cause any serious financial difficulty.

9. In granting that Government is under no obligation to provide spiritual ministration for other than Government servants, we submit that it will be necessary to apply this rule with considerable relaxation to Presidency towns. The Government has contracted certain obligations, as noticed in the Despatch addressed to the Secretary of State in regard to the cathedrals, and there are also gaols and hospitals to be provided for. The schools of the very poorest of our city population are, moreover, to a very great extent dependent on our Presidency chaplains. For these reasons, and in consideration of long-established usage, we think it desirable to leave at the Presidency towns a stronger staff of chaplains than is required for the purely military congregation.

10. To sum up, we would reply to the Secretary of State's question that our obligations, reasonably considered, extend (1) to the military, (2) to other Christian servants of Government and their families, but not to the outside public.

The provision for spiritual ministration to the churches which are exclusively military, or mixed military and civil, should, we think, remain as at present. We would cease to appoint chaplains to any non-military stations except the seats of Government and cathedral towns; but this should be done gradually by abstaining from filling vacancies, not by sudden abolition. At such non-military stations we would substitute a system of grants-in-aid, regulated according to the number of Government servants and their families in each station or group of stations. We would extend this system to any Christian denomination that fulfils the requirements of the rules. The scheme propounded by our honourable colleague, Mr. Hope, seems to us open to the objection that it provides from Government funds for services over which Government will exercise no direct control; but in other respects, as maintaining the existing obligation of Government without incurring increased expenditure, it meets our views; and we would prefer to support it rather than to abandon altogether the obligations which, in respect of providing spiritual ministration for its servants, the Government of India has hitherto recognised.

(signed) *D. M. Stewart.*
J. Gibbs.
T. F. Wilson.
S. C. Bayley.

– No. 10. –

DISSENT by the Honourable *Theodore C. Hope*, dated 30th October 1882, referred to in foregoing Letter from the Government of India.

I REGRET that I am unable to concur in this despatch, because it seems to me that the facts are in certain cases not accurately stated, and that some of the arguments are of questionable soundness. As regards the facts, I may briefly point out that (1) no mention is made of the provision of religious ministrations for Presbyterians and Roman Catholics from very early times, and the formal recognition by Parliament in 1833 of the right to State aid of Christians of all denominations in India; (2) a similar omission is made of the clear enunciation of policy in favour of ministrations to Christian servants of the State of all classes and their families, and even to non-officials in certain circumstances, by Lord Dalhousie's Government in 1852, to which no exception was taken by the Court of Directors; (3) an account is given of the origin and basis of the existing grants from State revenues to Hindu and Mahometan religious institutions which is not, in my opinion, consistent with history and law; and (4) a mere phrase used casually, as it would seem, in a despatch of 1876, and neither confirmed by authority nor acted upon since, is treated as a declaration of principle. As to the arguments, it will here suffice to say that as the right of all denominations of Christians to State aid not only exists in law, but is to some extent acted on in practice, and as non-Christians enjoy vast State endowments, there was no abandonment between 1846 and 1876 of the policy (since none such existed) of providing exclusively for Church of England ministrations, and no dilemma as to providing for the religious wants of either non-Church of England or non-Christian communities can arise. As to the concluding recommendation, it is not based even upon the obligations which are admitted to exist, but involves a fresh departure, which will intensify and create invidious and unjust distinctions between different classes of taxpayers and subjects of Her Majesty, which will violate the Proclamation of 1858, to which appeal is made, and which will breed amongst both Europeans and Natives discontent, excitement, and distrust very serious in nature from a political point of view. I have here touched lightly upon the views embodied in this despatch; but the question is far too important to be thus summarily dismissed; and I feel it my duty, at the risk of seeming tedious, to embody in this Minute a full exposition which has already been before my honourable colleagues in another form.

2. With regard to the views of the majority of my honourable colleagues, as expressed in their separate Minute of dissent, it will be seen that to a very great extent, and especially on the important point of the nature of non-Christian State grants, they correspond with my own. The only material difference between us would seem to be, that they hesitate to grant State funds without maintaining State control. To me there seems to be no difficulty in this, in view of the fact that some millions of such funds are now administered in India by the Hindu and Mahometan grantees without any interference or control on the part of the State, and also of the analogy of some of the Colonies, where an exactly similar course has been successfully adopted. On the other hand, I apprehend that no decision for the mere maintenance of the *status quo* can be of long future operation; I am convinced that whatever State funds may be granted to Christian denominations could be made to go much further, and that church life would be much stimulated, in the absence of State meddling in church administration; and I believe that the State would be benefited by liberation from responsibilities of control over ecclesiastical affairs, which give rise to misconceptions concerning its position, and are at variance with its professed policy of non-intervention in religious matters in India. At the same time, I accept with gratitude the declaration of my honourable colleagues that they would prefer my proposals to the abandonment of the view of our obligations upon which existing Christian institutions are based;

based; and I trust that at no distant date we may be altogether in harmony and co-operation.

3. I will now offer the full exposition of the question under consideration, to which allusion has been made above.*

— No. 11. —

REPORT by the Bishop of Calcutta, dated 29th May 1882, referred to in foregoing Letter from the Government of India to the Honourable *J. Gibbs*, Home Department.

My dear Sir, Calcutta, 29 May 1882.

I FORWARD to you by this day's post a copy of a memorandum drawn up at my request by the Archdeacon of Calcutta, in which a statement is given in some detail of the duties performed by chaplains on the Indian establishment in this country. I cannot vouch for the absolute accuracy of the statement, but it may be confidently asserted that it is in no respect exaggerated.

It appears to me that the information herein contained may be valuable to the English Government, and enable them to estimate at their true value any representations that may be made in Parliament or elsewhere, and I therefore have respectfully to request that this statement may be forwarded to the Secretary of State.

I am, &c.
(signed) *Edward R.*,
Calcutta.

— No. 12. —

MEMORANDUM on the Duties of Government Chaplains and other Clergy of the Church of England in the Dioceses of *Calcutta*, *Lahore*, *Madras*, *Bombay*, *Rangoon*; together with a LETTER from the Archdeacon of Calcutta to the Right Reverend the Lord Bishop of Calcutta, dated 28th April 1882, containing Remarks on the above.

MEMORANDUM on the Duties of Government Chaplains and other Clergy of the Church of England employed in the Diocese of *Calcutta*.

PROVINCE OF BENGAL.

I.—CHAPLAINS' STATIONS.

Calcutta.

St. Paul's Cathedral and District.—Two chaplains, at present both junior. *Work*:—Daily, morning and evening service. Three services on Sunday in the cathedral, one in the Presidency gaol, one in the general hospital. The gaol and hospital are regularly visited during the week. The cathedral district is inhabited principally by well-to-do Europeans, and a considerable amount of calling is necessary. The congregation is large,† and is composed of principal Government officials, merchants, Eurasian clerks, and their families, young men in merchants' offices, the Martiniere schools, boys and girls, to whom the chaplain gives religious instruction twice during the week. The senior of the two

* The remainder of this Minute is the same as paragraphs 4 to the end of Mr. Hope's Minute, dated 27th September 1883, printed at page 79 of this Return.

† From 400 to 600 during the cold season; considerably less during the summer.

two chaplains is secretary to the Calcutta Diocesan Board of Education, and St. Paul's School, Darjeeling; the junior, secretary to the Pratt Girls' School, an institution supported by school fees and interest of endowment, with about 50 scholars.

St John's Church and District.—This church was formerly used as the cathedral. Two chaplains are nominally and at present actually attached to it, but very frequently only one chaplain can be left in charge. *Work*:—Three services on Sunday, and one in the Medical College Hospital, Sunday School. On week days, service once or twice a week in church, and on holidays once in a mission room in the district; the charge of a day school in Sooterkin's lane, with about 60 European children, established and maintained by the congregation; pastoral and sick visiting in the district, which contains a large number of poor East Indians. The congregations vary, like most Calcutta congregations, according to the season; during the cold weather, when they are largest, from 200 to 300 in the morning, from 300 to 400 in the evening. They are composed of Government officials and clerks. merchants, tradesmen, their assistants and clerks, and a large number of poor East Indians. The senior chaplain now at St. John's is diocesan secretary of S. P. G.; the junior is secretary to the Church of England Seamen's Mission.

St. Peter's, Fort William.—A military church. Only one chaplain is in charge. *Work*:—Three services and Sunday school on Sunday. On week days, daily service, visits and service in military hospital, religious instruction in regimental school, religious classes for soldiers, visits to married quarters. Congregation—Divisional staff (and during the cold weather the head quarters' staff), warrant officers, a British Regiment of Infantry, a Battery of Artillery, officers of native regiments, some few civilians from Calcutta. The present chaplain is secretary to the Church Building Fund.

St. James' Church and District.—One chaplain in charge. *Work*:—On Sundays, three services in church, and Sunday school. On week days, daily service in the morning, and on Wednesday evening religious instruction classes, and pastoral and sick visiting of a large and poor district. Congregations are good, varying from 250 to 400 or more, chiefly from the middle and poorer classes, clerks in Government and mercantile offices, Eurasians and East Indian mechanics, &c. The present chaplain is secretary to St. James' School for boys, which has about 120 scholars, of whom 80 are boarders, and has pastoral charge of the European Female Orphan Asylum with about 60 children, to whom he gives daily religious instruction.

St. Thomas' Church and District, with Calcutta Free School.—One chaplain in charge. *Work*:—On Sundays, two services in church, and Sunday school. Week days, daily morning prayer, pastoral charge of the district, which is largely inhabited by the poorer class; secretaryship and general superintendence of the Calcutta Free School for boys and girls, with 370 scholars. The congregations are good, and fill the church. They are composed of the free school children, and the residents of the district, nearly all of whom are Eurasian or East Indian, in Government or private employment as clerks, &c., or follow other occupations. The present chaplain is diocesan secretary to S. P. C. K.

St. Stephen's, Kidderpore.—One chaplain in charge. Kidderpore is a suburb of Calcutta, with a considerable Eurasian and East Indian population of the poorer class, with a small sprinkling of Europeans, chiefly young merchants and engineers. *Work*:—Three services on the Sunday, and Sunday school. Week days:—Services on Wednesdays, Fridays, and Saints' days. Religious instruction and general superintendence of St. Stephen's parochial day school, with 40 or 50 boys and girls. Pastoral visiting of the district, and of the European female wards' school. The congregations are drawn from the district, and are small, being about 80 or 90 in the morning, 150 to 170 in the evening. The late chaplain was joint secretary to the Calcutta Diocesan Additional Clergy Society. The present chaplain has only recently entered the service.

These are the only churches and districts in Calcutta held by chaplains. In England every one of them, with the exception perhaps of Kidderpore, would be worked by an incumbent with one or two curates.

The time of the Calcutta clergy is also much occupied on the committee meetings of the diocesan societies, and the Calcutta institutions. The list given beneath will show to some degree to what extent this must be the case :—

Committee,	S. P. G. - - - - - -	12	times in the year.
,,	C. M. S. - - - - - -	12	,, ,,
,,	S. P. C. K. - - - - -	4	,, ,,
,,	A. C. S. - - - - - -	4	,, ,,
,,	Church Building Fund - - -	2	,, ,,
,,	Diocesan Board of Education - -	4	,, ,,
,,	Seamen's Mission - - - -	4	,, ,,
,,	District Charitable Association -	12	,, ,,
,,	St. Thomas' Free School - - -	12	,, ,,
,,	Martiniere - - - - -	12	,, ,,
,,	St. Paul's School, Darjeeling - -	4	,, ,,
,,	Pratt School, Girls' - - - -	4	,, ,,
,,	St. James' School, Boys - - -	4	,, ,,
,,	Scott's Lane Mission and Orphanage	12	,, ,,
		102	

This list only includes the principal and general institutions, and omits all their special meetings, also all meetings of parochial vestries, church committees, and other local and special organizations for charitable or religious work. Most of the clergy are on four or five committees; the bishop and myself are on all; and if it were possible for us to attend the meetings of all the committees, of which we are members, we should have a weekly average of two or three, each lasting for one or two hours or sometimes longer.

II.—Churches and Districts in *Calcutta* with European Congregations, not served by Chaplains.

The Old Church and District.—Two clergymen, paid by the Church Missionary Society, one of whom is C. M S. Diocesan Secretary. *Work:*—On Sunday, two services in the old church for European congregations. Sunday schools for European children, with attendance at one or other of the Native C. M. S. mission churches. Week days:—One evening service with sermon, and a prayer meeting. Pastoral visiting of a large and poor district, charge of a school for Jewish children, of the parochial school, and girls' orphanage, the spiritual charge of the Sailors' Home, with one daily and two Sunday services; superintendence of mission work in Calcutta and neighbourhood; an occasional tour of the C. M. S. Secretary through the Society's missions in the diocese. The congregations are large, averaging from 300 to 400, and composed of Government officers (not many), Government clerks, merchants, tradesmen and their assistants, and poor Eurasians and East Indians.

Scott's Lane School, Church and Mission District.—One clergyman in charge, supported by private contributions. This mission is in one of the poorest districts of Calcutta, inhabited by Europeans, and was originally established about eight or nine years ago, and worked by the cathedral chaplains and lay members of the cathedral congregation. In 1877 a clergyman was appointed to the separate charge of the district, whose stipend was paid from private sources; a parochial school which now has 100 scholars on the rolls, and a girls' orphanage with 32 children, have also been established. In 1880 a school church with 250 sittings was built, which is now well filled with a congregation of the European and Eurasian drivers and guards of the Eastern Bengal Railway, and the poor East Indians living in the district. The salary of the clergyman (*Rs.* 300 per mensem with a house), the expenses of the school and the orphanage are all met from private sources, the Government of Bengal contributing only a grant-in-aid of about one rupee per head to the school. The Scott's lane chaplain also visits several stations on the Eastern Bengal Railway.

Seamen's Floating Church and River Chaplaincy.—This was an old ship given by the Government of Bengal for use as a place of worship in 1867, and is now moored off Prinsep's Ghât. One portion of it is used as a coffee and reading room for sailors. The present "river chaplain" is the Reverend A. Smith, helped

helped by a Scripture reader. Their salaries and the other expenses of the mission have been met by a grant of *Rs.* 100 per mensem by the Bengal Government; of 100 *l.* per annum from the Foreign and Colonial Society, and by voluntary subscriptions in Calcutta. The grant of 100 *l.* per annum has just been withdrawn, and the mission is now in a very precarious way. The clergyman's salary is *Rs.* 350 per mensem, with quarters on board the ship; the Scripture reader's, *Rs.* 120. *Work*:—On Sundays, morning and evening services. Week days:—Service on Fridays and Saints' days; visiting ships in the river; superintending coffee and reading room; classes for religious instruction. The congregations are not very large, averaging from 40 to 60, according to the number of ships in the river, and are entirely of seafaring men.

Chaplain's Stations in the *Bengal* Mofussil.

Howrah.—An outlying suburb of Calcutta on the other side of the Hooghly, the terminus of the East Indian Railway, and a magistrate and collector's station, with the ordinary civil staff. The other residents of the better classes are a few manufacturers, and the higher officers of the East Indian Railway Company, and besides them there is a very considerable number of European and Eurasian railway guards, drivers, and mechanics, and a poor East Indian population. The Church of England congregation is composed of all these classes; it is not so large as it ought to be, not exceeding an average of 150, although the total European and Eurasian population is about 1,200. The work of the chaplain is, on Sunday, the morning and evening services, with sermons, and Sunday school, and a service at the Sibpore Engineering College; on week days, pastoral and sick visiting in the district, visits at the Howrah Hospital, with an average of 24 European inmates, superintendence and religious instruction in St. Thomas' School for European children, boys and girls, and the Milman School for the poorest class of East Indians. One or two visits during the week are paid to the Sibpore College, which has about 50 European students and twenty officials. The present chaplain is secretary to the Additional Clergy Society.

Dum-Dum.—A military station, about seven miles from Calcutta, ordinarily occupied by a battery of artillery, an infantry regiment, and one or two native regiments. There are three ordnance establishments in or near Dum-Dum, with European superintendents and subordinate officers, the gunpowder foundry, and shell and small arm factories, which form a portion of the chaplain's charge. His work consists of Sunday services, and occasionally on week days, hospitals, regimental schools, and general visiting. He has to visit the two civil stations of Suri and Jessore, each four times a year, the former about 135 miles, the latter about 80 miles from Dum-Dum; and to give a weekly service at Bonhugli, about four miles distant. The congregations at each out-station average from 15 to 20.

Barrackpore.—A military station. The ordinary garrison is an entire British infantry regiment, or the wing of one, with two native regiments and a battery of artillery. There is a country house for the Viceroy here, and, during his stay at Calcutta, he very frequently spends the Sunday at it with his family and staff. There is a considerable number of Eurasian and East Indian residents, and some of the Calcutta merchants and officials have houses here. The church has sittings for 520. One chaplain is in charge. His work is the Sunday and week-day services, visits to regimental hospitals and schools, the superintendence of a school for poor Eurasians and East Indians, and general pastoral visiting. The chaplain has no out-stations to visit.

Bankipur or Patna.—A civil station (Commissioner's). One chaplain in charge, with two churches, one in Bankipur itself, with accommodation for 120, another at Gulzarbagh, about four miles distant, at the opium factory, with about 60 sittings. The out-station of Bankipur is Gya, 57 miles distant by rail, which the chaplain has to visit six times during the year. The work at Bankipur is, on Sundays, two services in the Bankipur Church, and one at Gulzarbagh; week days, pastoral visiting at Bankipur and Gulzarbagh, and superintendence of the Gulzarbagh day school for the children of the European

employés at the opium factory. The congregation at Bankipur, or rather the number of Church of England residents, was returned in 1873 as 238, but I do not think it can be quite so large. The church is generally well filled. The congregation consists principally of Government servants, covenanted and uncovenanted, with their families. There are also a few commercial residents unconnected with Government. At Gulzarbagh the congregation, about 69 in number, consists almost entirely of the employés in the Opium Department. Gya is a civil station (magistrate's and collector's) returned in 1873 with a Church of England congregation of 34.

During the last six or seven years there have been long and frequent intervals between the incumbencies at Bankipur, as it is one of the smaller stations, and whenever there is a dearth of chaplains the incumbent is transferred to a more important vacant station. During such intervals Bankipur is served once on Sunday and once during the week by the neighbouring chaplain of Dinapore, but the combined charge of the two stations is far too heavy for one man to discharge efficiently.

Dinapore.—A military station. One British infantry, one battery of artillery, with one or two native regiments, and a considerable number of poor Eusasians and East Indians, the descendants of old pensioners. The total number of members of the Church of England, military and civil, in 1873, was returned as 877; it is now 1,050. The church has sittings for 900. The work at Dinapore is the ordinary work of a military station, as already described. Khagaul is the out-station of Dinapore, four miles distant by road, with a population of about 200, entirely connected with the East Indian Railway. The Dinapore chaplain visits it once every Sunday for divine service, and once during the week. Khagaul has a school for the children of the East Indian Railway employés, with a roll of 30.

Dacca.—Civil station (Commissioner's), the chief town of Eastern Bengal, with a mixed population of Government officials, covenanted and uncovenanted, English merchants, and engineers, Armenians and Eurasians, but no British troops, and only a wing of a native regiment. One chaplain is in charge. The Anglican community is about 150; the church holds 100, but the congregation is not more than 50. The cause of this is the frequent absences of the chaplain at his out stations, when the services are taken by a layman, and the residents get out of the habit of a regular church attendance. The Dacca out-stations at present are :—

Sylhet, four times during the year, several days' journey from Dacca by river.

Mymensing, three times during the year, several days' journey from Dacca by river.

Comilla, four times during the year, two days' journey by river and road.

Faridpur, twice during the year, one day by road and river.

Burisal, four times during the year, three or four days.

These visits and the time spent on the travelling take the chaplain exactly half the year away from his main station. In the beginning of this year, 1881, the Government of Bengal was requested to transfer Sylhet from the Dacca chaplain to the Cachar chaplain, who is maintained by voluntary contributions of the Cachar planters, with a grant-in-aid from Government. Up to last May no answer had been received. All the Dacca out-stations are civil, each with a magistrate and collector.

Mymensing is returned with an Anglican community of			-	20
Burisal	,,	,,	,,	- 48
Comilla	,,	,,	,,	- 50
Faridpur, not known, but probably about			-	12
Sylhet, returned in 1873 as			-	81

The chaplain's work at Dacca consists of Sunday and week-day services and pastoral visiting. There has been, for several years, at Dacca a private school for Eurasian and Armenian children, with about 40 or 50 scholars, very poorly conducted. Last year this was placed under a committee of residents. A new master

master was to be engaged, and a higher standard of education introudced. This is the only European school in the whole of Eastern Bengal.

Darjeeling and Neighbouring Districts.—A hill station; the seat of the Bengal Government during the summer from April to November, with a military depôt for men invalided from the plains, and their families. The number varies from year to year; in 1873 it was about 200. The civil population consists of the officers of the Bengal Government and their establishments, official and domestic; visitors from Calcutta and other Bengal stations; the local merchants, planters, and tradesmen. It amounts during the season to 600; only one chaplain is in charge, but he is aided occasionally by chaplains on privilege leave during the summer. His work at Darjeeling is to hold two services in the Darjeeling church, and one in the Jellapahar (military depôt) church for the troops, on the Sunday. During the week, pastoral visiting in Darjeeling, visits to depôt hospital and school, Bible classes, and religious instruction in the diocesan girls' school with about 30 pupils. There is also a Church of England boys' school at Darjeeling with 118 scholars, but the religious instruction is given by the head master, an unordained Oxford graduate. The chaplain, however, prepares the Confirmation classes from the school. The following out-stations are attached to Darjeeling:—

Kurseong,* 18 miles distant by road, 24 visits in year; now about 70 residents.

Hopetown, ten miles ditto, six visits in year; returned in 1873 as having 26 residents.

Jalpaiguri, 60 miles (about), four visits in year; returned in 1873 as having 40 residents, but has now about 70.

Buxa, two visits in year; returned in 1873 as having ten residents; four days' from Darjeeling.

Kuch Behar, two visits in year, with a congregation of ten, and about three days journey from Darjeeling.

Darjeeling district, largely occupied by tea planters, is visited once during the year, and at other times as occasion requires.

Of these out-stations,—

Kurseong is inhabited by tea planters, tradèsmen, and mechanics. It has a school, established in 1879 by the Bengal Government for the children of railway employés in Bengal, with about 40 scholars, boys and girls, and now enlarged for 80. The Darjeeling chaplain holds Divine service on alternate Sundays; his visits, however, will be discontinued, as the planters of Kurseong and the neighbouring districts have subscribed the salary of a chaplain.

Hopetown is inhabited by tea planters and their families.

Buxa, a small military station on the Bhutan frontier.

Jalpaiguri.—The population consists of tea planters, a few civil officers, and railway employés.

Kuch Behar is the capital of the Native State of the same name. It has a Deputy Commissioner appointed by the Bengal Government, with his official establishment, and several other European residents.

Cuttack and Out-stations.—A civil station (Commissioner's) with a Madras Native Infantry Regiment, a considerable number of engineers, &c., employed in the Irrigation Department; the Jogra workshops with European superintendent and foreman; and a mixed population of Eurasians and East Indians. The members of the Church of England, of all classes, were returned in 1873 as 348; one chaplain is in charge. *Work:*—Sunday and week-day services, pastoral visiting, superintendence and religious instruction of an European school for girls and small boys, between 40 and 50 in number, and visits to out-stations.

* Since the above was written, Kurseong and Hopetown have been made a separate charge, under a chaplain whose stipend is subscribed by the tea-planters of the district. In the "Abstract" Kurseong is counted among the stations served by "other" Clergy.

out-stations. The church holds 125; the average congregation is considerably less. The Cuttack out-stations are—

1. *Puri*, 56 miles (about) by road, a small civil station, with a congregation of 12; four visits in the year.

2. *False Point*, a light-house station with a harbour master and his family and two or three other Europeans; a port of call for ships going to Calcutta, and stations along the coast, and a telegraph station. It is an increasing place. In 1873 the members of the Church of England numbered 16. It is 80 miles from Cuttack by canal, and is visited by the chaplain twice in the year.

3. *Balasore*, a small civil station, about 100 miles from Cuttack by road, and reached by palki-dâk (palanquin). The Church of England congregation in 1873 was returned as eight; it is now 20. The chaplain visits it twice a year.

4. *Sambalpur*, a small civil station in the heart of Orissa, on the Mahanadi river, one of the most out-of-the-way and inaccessible stations in the whole of the Bengal Presidency. The journey to and from Cuttack occupies several weeks, and can only be done by horse or palki, going; and by horse, palki, or boat, returning. The chaplain only pays one visit during the year. There is a congregation of 11 adults.

Gauhati and Shillong.—Two stations in Assam 63 miles apart. The former is the residence of the Chief Commissioner and the Government establishments during the cold weather; the latter during the hot. The chaplain goes with the Government. In 1873 the Church of England congregation was returned at Gauhati as 108, at Shillong as 73. The latter is now returned as 167. Both are civil stations, but one or two Native Regiments are stationed here; the residents are principally regimental officers, Government officials, tea planters, tradesmen. The work of the chaplain is, Sunday and week-day services, pastoral visiting, superintendence and religious instruction of an European school with 26 pupils, boys and girls (the only one in Assam), recently established by him, and liberally aided by Government. He has also to visit the two out-stations, Goalpara and Dhubri, the former twice, the latter four times in the year. When residing at Shillong, he has to visit Gauhati four times during the hot season.

Goalpara and Dhubri are small civil stations inhabited also by planters and others, on the Brahmaputra river, respectively in round numbers, about 100 and 200 miles from Gauhati. Dhubri will be connected with the Bengal Northern State Railway at Saidpur, and become a considerably more important place than it is at present. It has now a congregation of 27. The access to both these stations from Gauhati is by river, and takes comparatively little time, but the return journey occupies three or four days. There is no other Government chaplain in Assam but the one stationed at Gauhati and Shillong.

III.—Stations in the Province of Bengal served by Chaplains of the Additional Clergy Society, and subsidized by a Government Grant-in-aid of *Rs.* 150 per Annum.

Arrah.—A civil station (magistrate's and collector's) on the East Indian Railway, with a small staff of railway employés. The church has sittings for 74. The Arrah congregation, whenever I have been at the station, has been about 40 or 50. It is composed principally of officials in the Civil, Opium, and Public Works Departments; clerks and railway employés. The chaplain's works is, Sunday and week-day services, pastoral visiting, and visits to out-stations.

These are (1) *Chupra and District.*—Chupra is a civil station (magistrate's and collector's), with a Church of England congregation varying from 20 to 30. The chaplain visits it six times during the year; it is only 18 miles from Arrah, but during the rains the journey is often difficult. There are many indigo plantations, which the chaplain also has to visit.

(2.) *Buxar.*

(2.) *Buxar.*—A civil station (Assistant Magistrate's) with several old pensioners and their families. The church has seats for 40 people and is generally filled. The old civil station is about 1½ mile distant from the East Indian Railway station, round which are the houses of the railway employés, nearly 200 in number, including their families. The Chaplain holds a special service for these in the railway institute whenever he visits Buxar, as well as in the civil station church for the civil residents. Formerly Buxar was visited by the A. C. S. Chaplain of Ghazipur, only 13 miles distant, twice in the month on Sundays, and once every week besides. Since the transfer of the Ghazipur Chaplain, the Arrah Chaplain visits Buxar once during the week, as before, and either once or twice in the month, I am not sure which, on Sunday. Buxar is 49 miles by rail from Arrah It has a very fair day school (mixed) with 56 children, supported by a grant from Government and from the East Indian Railway Company, and school fees.*

Assensole.—An East Indian Railway station, with a population attending Church of England services of between 200 and 300, entirely of East Indian Railway employés. The church, recently built, has accommodation for 200. There are two schools here, one kept by the Roman Catholic nuns for girls and very young boys (36), the other an East Indian Railway school (mixed), with 52 scholars, aided by a grant also from Government. The Chaplain has two services, or one on the Sunday according to the season at Assensole, as he has to visit Ranigunge, 10 miles distant by rail, with a congregation of 50, and a small railway school, for Divine service every Sunday. He also pays one visit during the week. The other out-stations of Assensole are *Muddapur*, 51 miles distant by rail, with a congregation of 25 railway employés, visited once a month; *Giridi*, 74 miles, with a small community of railway and colliery employés, and a congregation of 30, visited every two months; *Bancora*, a small station 30 or 40 miles distant by rail or road, visited once a quarter; it has a congregation of 16; *Nawadi*, 96 miles by rail, with a congregation of 30, visited once a month.

Bhagalpur.—A civil station on the East Indian Railway loop line. A Commissioner's station, with the usual civil establishment, and a few families of railway employés. The number of civilian members of Church of England, in 1873, was returned as 87; it is now returned as 53; of military (the officers of the detachment of a Native Infantry Regiment) 10. The military, I believe, are now withdrawn. The out-stations of Bhagalpur are *Rampore Hat*, 129 miles distant by rail, visited once a fortnight, returned in 1873 with a railway population of 66; and *Sahibgunge*, with a population of 38 members of the Church of England, also visited once a fortnight, distance from Bhagalpur, 83 miles by rail. The chaplain's visits to his out-stations are so timed as to give each a Sunday service once a month.

Chinsurah and Hugli.—A civil station (Commissioner's), with a number of old pensioners or their descendants. Chinsurah and Hugli, with Chandernagore and Serampore, constitute one charge, with an aggregate community of about 250 members of the Church of England, as returned in 1873. The A. C. S. Chaplain holds divine service on Sundays or week days at Chandernagore and Serampore, as well as at Chinsurah. There is a small European school, with about 14 children, at Chinsurah under his superintendence.

Jamalpur, with Monghyr.—Jamalpur is an important East Indian Railway station, with a population of about 300, entirely of railway officers and employés. *Monghyr* is a civil station (Magistrate's), with a considerable non-official population, eight miles distant by rail. The Chaplain resides at Jamalpur, and visits Monghyr once every Sunday for divine service, and once during every week for pastoral visiting. His work at Jamalpur consists of two services on the Sunday and superintendence of Sunday School; during the week, occasional services, Bible classes, pastoral visiting, and religious instruction of Church of England children in day and night schools. The East Indian Railway Company has

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Since this was written, the Arrah chaplain has resigned the A. C. S. service and returned to England, but a successor will be engaged immediately, and in the "Abstract" the Arrah chaplaincy is reckoned as full.

large workshops at Jamalpur, with between 30 and 40 European and Eurasian apprentices, ranging from 16 to 20 years of age, and very fair schools for boys and girls (separate) under an English certificated master and mistress. The apprentices have instruction in a night school for 1½ to two hours daily. The out-station of Jamalpur is *Mokameh*, on East Indian Railway, 49 miles distant by rail, with a considerable community of railway employés.

Midnapur.—Civil station (Magistrate's), with a Church of England congregation of 83, as returned in 1873. It is now returned as 57. The out-stations now attached to Midnapur are—

Contai, one visit per annum; population not known.
Ballychuck, four visits per annum; ditto ditto
Ghattaul, three visits per annum; ditto ditto.
Diamond Harbour, one visit per annum; population 38, according to return of 1873.
Panchcoorah, four visits per annum; population eight, ditto ditto.
Chadpore, one visit per annum; population not known.

I know very little of this chaplaincy, never having visited it. The population of the out-stations is very shifting, and probably the 1873 return does not represent its present condition. As the population shifts, the number of visits to out-stations, and even the out-stations themselves, are changed accordingly.

Mozuffurpur.—A civil station (magistrate's), with the ordinary civil establishment; it is also the centre of the indigo districts, and many planters reside either in Mozuffurpur, or its immediate neighbourhood. The chaplain, whose fixed residence is Mozuffurpur, has charge of the whole district. The number of Church of England population was returned as 257 in 1873, but it has since then been considerably increased by the employés of the Tirhoot State Railway running from Barrh, on the East Indian Railway, to Mozuffurpur and Darbhanga. The chaplain visits the indigo factories in the Tirhoot, Champaran, and Darbhanga districts, and the following stations:—*Motihari*, 36 miles by road from Mozuffurpur, a civil station (magistrate's), and inhabited by indigo planters, and a few officials of the Opium Department; it is visited once in the month on a Sunday; and the average congregation is 17. *Segowli*, 14 miles by road beyond Motihari, a Bengal Cavalry station near the Nipal frontier; average congregation 19. *Darbhanga*, 55 miles by rail from Mozuffurpur, the capital of the Darbhanga Rajah, with several European officials and railway employés; average congregation 20. *Somastipur* junction, 32 miles from Mozuffurpur, where there is a population of about forty or fifty railway employés. The chaplain visits these stations, and central indigo factories for divine service as frequently as he can. He has also one annual visit to pay to Hajipur, an Assistant Magistrate's station on the banks of the Ganges, 50 miles by road from Mozuffurpur.

Purneah.—A civil station (magistrate's), with usual civil establishment and several non-official residents. The number attending Church of England services is 52. The chaplain visits Dinagepur (2), Rungpur (2), Saidpur (4), Sultanpur (3), Malda (2), during the year. The three last-named stations are on the Northern Bengal State Railway, and of them Saidpur is by far the most important, having a population of more than a hundred railway employés. The congregations are at Dinagepur 6, Rungpur 8, Saidpur 40, Sultanpur 15, Malda not returned. It is contemplated to have a resident A. C. S. clergyman at Saidpur to minister also for the other stations on the Northern Bengal State Railway as soon as the Society's funds admit.*

Dibrugarh, Assam.—A civil station with non-official residents, chiefly tea planters. The A. C. S. chaplain resides here, but his duties extend over the neighbouring districts. The Church of England congregation of Dibrugarh and its neighbourhood was returned in 1873 as 85. It has since largely increased. The chaplain has to visit the tea plantations, and the following outstations:—Sadya (1), Luckimpur (1), Jeypur (1), Tingri (1), and Jorehat, as required. These are all centres of tea plantations. I do not know much of this chaplaincy, as in the absence of schools, cemeteries, and churches, there is little special archidiaconal work, and I have not yet visited it.

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* Since this was written an A. C. S. chaplain has been stationed at Saidpur; this will necessitate a re-arrangement of the Purneah chaplaincy.

IV.—Other STATIONS in *Bengal* at which Missionary and other Clergy Minister to the EUROPEAN RESIDENTS.

Cachar District.—A clergyman resides at Silchar, and visits the plantations in the Cachar District. He receives a grant of *Rs.* 150 from Government for his ministration to Government servants, and the rest of his stipend is provided by the Cachar tea planters.

Sibságar and District.—A clergyman has been recently brought out for this district, who receives a Government grant-in-aid of *Rs.* 100 for ministrations to their own servants; the rest of his stipend is provided by the tea planters of the district.

Tezpur and District.—the S. P. G. missionary holds divine service for the European residents as often as his missionary duties enable him to do so. Of these there are 16 in the station, and 100 in the district; a grant of *Rs.* 100 per mensem is given to the missionary by Government.

Ranchi.—The S. P. G. missionary holds one divine service on Sunday for the European residents, receiving a grant of *Rs.* 100 per mensem from Government. Ranchi is a civil station (Commissioner's), and was returned in 1873 with a Church of England congregation of 90. He now also visits Hazaribagh once a month, for which he receives the usual Government travelling allowance.

Krishnagar.—A civil station (magistrate's) with a congregation of 48, as returned in 1873. The resident C. M. S. missionary holds divine service for the European residents, receiving no grant-in-aid from Government.

Burdwan.—Civil station (Commissioner's). Service for the European residents is held here by a C. M. S. missionary, whenever he is in the station, once every Sunday. No grant-in-aid is received from Government.

V.—STATIONS for *Bengal* for which no regular ECCLESIASTICAL PROVISION is made.

Chittagong.—A civil station (Commissioner's) with the usual staff, and a non-official population, chiefly mercantile. The Church of England congregation, in 1873, was returned as 60. It was formerly visited by the A. C. S. chaplain of Akyab, but this chaplaincy has not been filled up since 1874, and since then has only been very rarely visited by any clergyman. I know of no other visits than those made by the Bishop of Calcutta when on visitation, and recently by the Bishop of Burma, and two or three made by chaplains from Calcutta. Chittagong is only accessible by sea from Calcutta, or by a long and expensive land journey from Dacca.*

Berhampore and Murshidabad was formerly a chaplaincy, but has ceased to be so for several years. It had the out-stations of Bogra and Rampore Bauleah attached to it, and in 1873 was returned as having an aggregate Church of England population of 170. It is visited once a month by one of the Calcutta chaplains who can be spared from his own duties.†

Hazaribagh was formerly a large military station, and had a resident chaplain. In 1874 the troops were withdrawn on account of the supposed unhealthiness of the barracks, and the chaplain went with them. Since then a chaplain in weak health has only been occasionally appointed to it as a convalescent station during the hot season. As well as I can remember this has been done three times since 1874. The station is still of some importance; it is a deputy commissioner's station, and has a detachment of Native infantry; the number of Church of England residents is about 100, who are visited by the missionary from Ranchi.

* A clergyman will probably be stationed at Chittagong almost immediately.
† Since this was written a chaplain has been temporarily posted to Berhampore.

I.—CHAPLAINS' STATIONS in the *North-West Provinces* and *Oudh*.

Allahabad Civil Chaplaincy.—Capital of the North-West. The residence of the Lieutenant-Governor; High Court; provincial public offices; a large mercantile population; and poor East Indian, distributed over the European station, the city, and the bazaars. According to the census of 1881 the European and Eurasian population is 3,190. The Church of England congregation was returned in 1873 as 450, but this is very far below the number of those who consider themselves members of the Church of England. This is the most important civil chaplaincy out of Calcutta, and the work of the chaplain is very heavy. He has two Sunday services, with a highly educated congregation, and the superintendence of the Sunday school; week-day services in the station church, three, one with a sermon. The chaplain also holds service in the city for the poor East Indians resident there, and in the Civil European hospital, and is Secretary to the Boys' High School, the Girls' High School, and the Free School, each having about 150 scholars, and in these he gives religious instruction to the Church of England children. He is also Secretary to the Allahabad Charitable Association, a general relief fund for the many poor of the station, and the numerous vagrants who find their way there. The pastoral visiting is heavy. Such a charge in England would be worked by at least two clergy.

The Naini central prison, five miles distant, and across the Jumna, is visited once a week by the Allahabad civil chaplain.

Mirzapur, a small civil station, with some railway employés; is also visited six times a year from Allahabad; its distance is 54 miles by rail, and its number of Church of England residents about 30.

Allahabad Military.—The garrison at Allahabad consists of one regiment of British infantry, a battery of artillery, one Native infantry, and one Native cavalry regiment. In the fort there is an arsenal with a considerable ordnance department, and a battery of artillery. It is a General of Division's station, with a complete divisional staff. On the Sunday the chaplain holds two services in the cantonments, and two in the fort, three miles apart, and has the superintendence of the Sunday schools. His weekly work is to visit the regimental and artillery hospitals, the regimental schools, married quarters, and the residents in the forts. There is also an ordnance school in the fort with 26 children under the chaplain's charge. The great distances which he has to go over in the course of his work make this a much heavier charge than it would otherwise be, and Allahabad is by no means a healthy station for troops.

There is only one out-station attached to this chaplaincy, Futtehpore, a civil station (Magistrate's), visited six times during the year on a Sunday; it is 73 miles by rail from Allahabad, and as an average congregation of 30.

Allahabad Railway Chaplaincy.—Described under the A. C. S. chaplaincies of the North-West Provinces.

Cawnpore.—A civil and military station, with a garrison of one British infantry regiment, one battery of artillery, and two Native regiments. The total number of military persons under the chaplain's charge in 1873 was 930, and that is probably the average number. The civil population, official, mercantile and railway, &c., is about 500. The Government chaplain has the pastoral charge of these. But the S. P. G. missionary holds divine service twice on a Sunday for the residents out of cantonments. The chaplain's work is the ordinary work of a military chaplain, Divine service on Sundays and week days, visiting two hospitals, four schools, the married quarters of the military, and his general congregation. The chaplain holds service also for the railway employés near the railway station, which is nearly three miles distant from the church, every Sunday.

The great bulk of the Government civil servants and establishments live in the civil station, three or four miles distant from the cantonment, and are ministered to by the resident S. P. G. missionary, who receives a grant of *Rs.* 100 from Government. Cawnpore is an extremely heavy charge.

Benares.—A mixed civil and military station, with a considerable number of non-official residents. The garrison consists of a wing, generally the head-quarter wing, of a British infantry regiment, a battery of artillery, and a Native regiment. It is a Commissioner's station, with full civil establishment. In

1873 the number of military was 515, of civilians 167, under the chaplain's charge. The latter has probably increased since then. The chaplain's work is Sunday services, a daily service during the week, visits to military hospitals and schools, married quarters, and general congregation, and superintendence of a station school for poor Europeans and Eurasians, with about 20 children. There is one out-station attached to Benares, Mogulserai, 16 miles distant, on the East Indian Railway, with a population of some 50 or 60 railway employés, and a small European school for their children, which the chaplain has to visit twice a month. There is another out-station of Benares, Jaunpore, a civil station, 33 miles distant by rail, formerly visited by the chaplain, but now visited once a month by one of the C. M. S. missionaries of Benares, who only has his travelling expenses paid.

Futtehgarh.—A mixed military and civil station, with the Government gun-carriage factory, in which a considerable number of Europeans are employed. In 1873 the military population under the chaplain's charge was returned as 329, the civil as 99; the latter is now doubled There is a small school at Futtehgarh for the children of the subordinate officers of the Ordnance Department under the superintendence of the chaplain. The out-stations attached to Futtehgarh are Mainpuri, 40 miles distant by road, a small civil station of 31 European residents, belonging to the Church of England according to the return of 1873; and Etah, 60 miles by road (about), also a small civil station, returned with 24 members of the Church of England. Etah is visited four times during the year, and Mainpuri, six.

Agra.—A large civil and military station, returned in 1873 with a military population of 981, and with civil of 354 persons, belonging to the Church of England. The military estimate is probably correct, but the civil I believe to be very much below the estimate, as there is a large unofficial and poor population in Agra. The railway employés living near the railway station are not included in the Agra chaplain's charge, but are under the pastoral care of the East Indian Railway Chaplain at Toondla, 13 miles distant (*see* below, Toondla). Agra is a very heavy station for the chaplain, both as regards services and pastoral work. He has two services, morning and evening, in the cantonment church, one service for the detachment of troops in the fort, and another service in St. Paul's Church, four miles distant, in the civil stations; but as regards the latter he has the frequent assistance of the resident C. M. S. Missionary. He has to assist also the stations of the Rajputana State Railway between Agra and Jeypore. Besides the regimental schools and hospitals he has the superintendence of the Canning School for European girls, with 42 scholars, and the Agra High School, mixed, with about 48 children. There is also a considerable amount of pastoral visiting among the civilian residents, rich and poor. Such a charge as Agra cannot be properly worked by only one clergyman, and is only worked on its present footing by the gratuitous help of the Church Missionaries.

Baréli.—A mixed military and civil station, returned in 1873 with 969 members of the Church of England, of whom 772 were military, 197 civil. The latter estimate I believe to be under rather than above the estimate, as in 1879 there was a total of 48 children of school-going years, exclusive of regimental children and children of wealthy civilians. There are two churches at Baréli, one in cantonments, with two services on Sunday, the other in the civil station, with one week-day service. The out-station of Baréli is Budaon, with 18 members of the Church of England in 1873, now 21, visited monthly, and 36 miles distant by road. The duties of the chaplain are the same as at similar stations.

Chakráta.—Hill station, military, at present incomplete. It is designed, I believe, for two regiments of British Infantry, one battery of artillery, and an invalid depôt, but at the two visits made by me there was only one regiment of infantry. When completed, the number of troops and the great length of the station, stretching five or six miles along a ridge, will make it difficult to work.

Chunar.—A military pensioners' and invalid station, with a Company of British infantry from Benares. The total population in 1873 was 353, of whom 129 were military. It is now only occasionally filled by a chaplain when one can be spared from larger stations, and is often, for several months, without one,

during which time it is generally visited either by the Benares chaplain or the Allahabad Railway chaplain. The residents are almost entirely poor, being old military pensioners or invalids, their families. and descendants, and their number is annually diminishing by death and departure. There is a school here maintained by the Military Department, well conducted, and with 55 children, in which the chaplain gives religious instruction to those who belong to the Church of England. The chaplain of Chunar now visits Ghazipur twice a month.

Dehra and Mussoori.—These stations are about 14 miles distant from each other, and form a joint chaplaincy. Mussoori is on the first range of hills, and during the hot weather, from May to October, has an estimated European population of 600 or 700. The majority of these are visitors, but there is a considerable number of permanent residents, many of whom are retired Indian officers, the Government civil establishment, and tradesmen, and reside at Dehra during the cold weather. The winter population of Dehra was returned as 353. During the summer the chaplain lives at Mussoori, and visits Dehra once a month, and in winter lives at Dehra for four months. The chaplain of Landour undertakes in his absence the charge of Mussoori as well as his own. The duties of the chaplain during the season are heavy; so much calling is absolutely necessary, and services are frequent. Mussoori, like most other hill stations, is held only for two years by the same chaplain.

Landour.—A military station adjacent to Mussoori, with an invalid depôt. The total of the Church of England residents in 1873 was 361, of whom 156 were military, and 205 were said to be civilians, but I am disposed to think that many of the latter must have been military visitors. This estimate I should consider rather under the actual present number than above it. The chaplain has the ordinary duties of a military station. This is not a heavy charge, and is held only for two years.

Jhansi.—A military and civil station, returned with a Church of England population of 259 in 1873, of whom 223 were military. The usual garrison is a wing or detachment of a British infantry regiment, a battery of artillery, and a native regiment. The outstations are *Nowgong*, a military station, and also the residence of the Political Agent for Bundelkhand, with a detachment of British infantry and artillery, and a native cavalry regiment. The total European population belonging to the Church of England was in 1873 returned as 187, of whom only 14 were civilians. The average congregation is about 150. Nowgong, as well as I can remember, is about 50 or 60 miles by road from Jhansi, and the journey is difficult during the rains. It is visited one Sunday in every month. *Lalitpur*, 56 miles from Jhansi by road, and *Orai*, are small civil stations, visited each four times a year; the residents are Government officials and clerks, with their families. Lalitpur had a congregation of about 20 members of the Church of England in 1875, and Orai was returned with 39 in 1873. The latter is now considerably reduced in number.

Meerut.—A large military and civil station (Commissioner's), with the largest church in India, containing 2,000 sittings. The Church of England population in 1873 was returned at 2,084, of whom 1,584 were military and 500 civil. The latter number is an estimate which I think is not excessive, as there is a large Eurasian and East Indian population, of clerks in Government offices, small tradesmen, and poor pensioners. The return of children of school-going years in 1879 was 187, exclusive of regimental children. Haupper, the residents of which are officers of the Stud Department, is an out-station of Meerut visited by the chaplain four times during the year. In 1873 there were 11 members of the Church of England. The duties of Meerut are very heavy, and formerly there were two chaplains stationed there. It is almost if not quite beyond the power of one chaplain to perform them efficiently when the garrison is at its full strength.

Moradabad.—A military and civil station (Magistrate's), returned in 1873 with a Church of England population of 260 military, 171 civilians, the great majority of whom in one way or another are connected with the Government services. The garrison ordinarily consisted up to 1879 of a wing of British infantry, a battery of artillery, and the whole or a wing of a Native regiment. The out-stations of Moradabad are *Bijnour*, a small civil station, to the best of my

my recollection 25 miles distant by road, visited four times a year, with a Church of England community of 24 in 1873; *Chundausi*, a junction station on the Oudh and Rohilkund Railway, with a considerable number of railway employés, 27 miles by rail, visited 12 times a year; and *Narora*, about 60 miles from Moradabad, where there is a considerable number of Europeans employed by Government on canal works, visitad four times a year.

Muttra.—A military and civil station (Magistrate's), returned in 1873 with a population of 548 military and 34 civilians. The ordinary garrison of Muttra is a British Cavalry Regiment and a battery of artillery. Bhurtpore is visited from Muttra. The duties at Muttra are not so heavy as at other stations, with a smaller number of residents, as it is compact and easy to work.

Naini Tál.—A hill station. The seat of Government of the North-West Provinces and Oudh from April to November. A military invalid depôt, and frequented by numerous visitors from the North-West and Oudh stations. The population in 1873 was returned (for the Church of England) as 487 during the summer, 360 during the winter. The military were respectively 237 and 220. I consider that this is below the present actual number of residents very considerably, and that during the season the total number of civil residents under the spiritual charge of the chaplain including the 140 children in the Diocesan schools, must be at least between 600 and 700. The duties of this chaplaincy are heavy. There are three services on the Sunday—two in the station church, and one in the newly erected church in the military depôt, two miles distant; frequent week-day services; a large amount of necessary calling and pastoral visits; the charge of the depôt hospital and school; and the secretaryship, financial superintendence, and religious instruction of the diocesan schools. Almora is an out-station visited 12 times during the year, with 38 members of the Church of England in 1873, principally civil servants and officials, and the officers of a Gurka regiment with their families. Owing to the heavy duties of the Naini Tâl chaplain during the season, the arrangement was made two years ago that the Ranikhet chaplain should pay the summer, and the Naini Tâl chaplain only the winter visits. Almora is 24 miles distant from Naini Tâl by a riding road.

Ranikhet.—A hill station for troops, at present incomplete. At the time of my last visit there was one and-a-half British regiments of infantry, but it is designed for a larger number of troops, and will, when completed, be a very large station, and difficult to work on account of the distances. From one end of the station to the other is about five miles; and it will be necessary to hold separate divine services for the regiments stationed there, as their barracks will be so far apart; and there will be the same difficulty and increase of work in the visits to the regimental hospitals and schools. During the summer months the Ranikhet chaplain pays six visits to Almora.

Roorki.—A military station and the site of the Government Engineering College, returned in 1873 with a Church of England population of 546 military and 55 civilians; the latter number is now returned as 138. The out-stations of Roorki are, Saharunpur and Mozuffurnuggur. Saharunpur is a civil station (Magistrate's), and also a central station of the Scinde, Punjab, and Delhi Railway. It was returned in 1873 with a purely civil population of 137 members of the Church of England, of whom 60 were Government servants, the rest railway employés and other residents. The civil station, with the church, which has only seats for 60 or 70, is one and-a-half or two miles distant from the railway station, and in the hot weather separate services must be held for the railway community. During the last few years the railway staff has been much increased, and, including women and children, I estimate it at about 200. The congregations are between 50 and 60 at each service. Twelve visits are made to Saharanpur during the year by the chaplain of Roorki, and recently, according to the Diocesan Calendar, the railway chaplain of Ghaziabad is also directed to make the same number annually. Saharunpur is 30 miles from Roorki by road, and 98 by rail from Ghaziabad. Mozuffurnuggur is a small civil station, with about 20 members of the Church of England, 36 miles by rail from Roorki, and visited four times during the year by the chaplain.

Shajehanpur.—A military and civil station (Magistrate's), the smallest of the stations occupied by chaplains. In 1873 there was a Church of England popu-

lation of 182, viz., 138 military, 44 civil. The garrison consisted then only of a detachment of two companies of British infantry; it now consists of the wing of a British regiment with 209 members of the Church of England, and the number of civil residents has increased to 90. Shahjehanpur has been maintained principally as a station for a weakly chaplain, but its chaplain is frequently called upon to visit Moradabad and Baréli, when either of those stations happens to be vacant, or the chaplain to be on leave. Hurdui, a small civil station, with a congregation of 10, is also visited by him six times a year.

Fyzabad.—Military and civil station (commissioner's), returned in 1873 with a Church of England population of 741, viz., 701 military, 40 civil. The ordinary garrison has been one regiment of British Infantry, one battery of Artillery, one Native Infantry Regiment, and a detachment of Bengal Cavalry. I do not know whether the recent army changes have reduced or will reduce the strength. The civil population now I consider to be larger than in 1873. There were in 1879 as many as 30 children (non-regimental and of the middle class) of school-going age, which indicates a considerably larger number than 40 as the total of civil residents under the charge of the chaplain. Since this was written the Church of England population has been returned as 727 military, 100 civil. The out-stations of Fyzabad are —

Gondah, about 40 miles by road, a civil station (Deputy Commissioner's), returned in 1873 with 32 members of the Church of England (civilians), which is, to the best of my knowledge, about the present number. It is visited four times a year.

Sultanpur, 36 miles by road, a civil station, visited four times a year, with 53 members of the Church of England in 1873, and about the same number now.

Partabgarh, returned in 1873 with 42 members of the Church of England, visited four times a year (a civil station).

Baraitch, a small civil station, with 23 members of the Church of England, visited twice a year. The average congregations are now returned for Gondah, 20, Sultanpur 20, Partabgarh 12, and Baraitch 12.

Lucknow, Cantonment.—A large military station, with a population of 1,879, under charge of the chaplain in 1873, of whom all but 24 were military. This is one of the largest garrisons, if not the largest in India, and its work for one man is very heavy indeed, especially during the hot weather and in sickly seasons, as there are several hospitals, regimental schools, and married quarters, and a large number of officers and their families to visit, and the distances are great. There is only one out-station to this chaplaincy, Rai Baréli, visited three times in the year by the military and as often by the civil chaplain of Lucknow; a small civil station, with 45 members of the Church of England in 1873.

Lucknow, Civil.—This is also an extremely heavy charge, and beyond the ability of one man to work efficiently, not so much from its size as regards numbers as from its varied and scattered character. In 1873 the Church of England population was returned as 917, of whom 138 were military, but I consider this to be much below the real number of those who should be under the charge of the chaplain. Lucknow was formerly the seat of the Oudh administration, and all the central Government offices of Oudh are still there. The commercial community is large, and there is a large number of poor East Indians and of railway employés, as well as a battery of artillery stationed in the Machi Bawn. The chaplain has always three, and as often as he can four, services on the Sunday, viz., two in the station church, one in the fort for the battery of artillery, about $2\frac{1}{2}$ miles from the church, and one at the railway station, also about $2\frac{1}{2}$ miles distant from the church, for railway employés and their families, altogether between 100 and 200 in number. Besides these services, a resident C. M. S. Missionary has given (gratuitously) an English service for the East Indian population in another quarter of the city. There is an European military prison which the chaplain visits, and where he holds a week-day service, and an European "Strangers' Home" for vagrants and unemployed, which he superintends. The visiting, both among the well-to-do and the poor, occupies a large share of the chaplain's time. The out-stations

visited

visited by him are :—*Barabanki,* returned in 1873 with 18 members of Church of England (now probably it has a larger number), visited four times a year; *Rai Bareli*, visited three times a year; and *Oonao,* with 19 members of Church of England, 34 miles by rail, and visited four times a year. Both generally, and during his absences at out-stations, the chaplain has been hitherto much assisted by one of the resident missionaries; but during the present year the C. M. S. has reduced its staff at Lucknow, retaining only one missionary, who will be sufficiently occupied by his own local and itinerating work.

Sitapur.—A military and civil station (Commissioner's), returned in 1873 with a population of 509, belonging to the Church of England, viz., 458 military and 51 civil. The garrison was then the wing of a British Infantry, and a battery of Artillery, and is, I believe, still the same. *Kheree* is an out-station of Sitapur, visited four times a year, with 34 members of Church of England in 1873.

In 1877, Sitapur was occupied by the head-quarter wing of the 92nd, which had its own Presbyterian chaplain, and when the regiment went on service towards the end of 1878, no other regiment replaced it, and the chaplain was withdrawn. the station being visited from Lucknow. Recently, however, a British regiment has been again stationed here, and the chaplain replaced.

II.—Stations in the North-West Provinces and Oudh, served by A. C. S. Chaplains.

Allahabad Railway Chaplaincy.—The special work of the A. C. S. chaplain is to minister to the employés of the East Indian Railway, but he has a district assigned him in Cannington, a part of the station inhabited chiefly by European tradesmen and Government clerks. The number under his charge was returned in 1873 as 826, and must be larger in 1881. His duties are entirely among civilians, and much the same as those of an English parish. Services—superintendence of schools, day and Sunday, and parochial visiting. He has an out-station, Satna, 111 miles by rail from Allahabad, which he has to visit once every month. It has a considerable number of railway employés, is the residence of the political agent for Rewa, and I believe that recently a native regiment has been transferred here from Nagode, but of this I am not quite sure. During the vacancies of the Chunar chaplaincy, Chunar is occasionally visited by the Allahabad Railway chaplain.

Ajmir.—A civil station, with a convalescent depôt during the months of the hot weather for the garrison of Nassirabad. The Commissioner of the district and the Governor General's agent for Rajputana reside here. The Mayo College for the sons of Native Princes, with an European principal and assistant staff, is also at Ajmir, and a large number of employés of the Rajputana State Railway, which has its workshops and maintains 12 apprentices here. Ajmir has much increased during the last five years, and, although I have no precise data to go upon, I should consider that the total European population cannot be much less than from 150 to 200. Exact returns since received give 175 Church of England civil residents, to whom must be added the British soldiers in the detachment at Taragarh. A school for day scholars and boarders was opened here in January 1880, of which the chaplain is secretary, and gives religious instruction to the pupils of the Church of England. In the summer months, when convalescents are stationed here, he has to give a service in the old fort on Taragarh, a hill 1,500 feet above Ajmir, and to pay occasional visits in addition to his church and parochial duties in Ajmir. The out-stations of Ajmir are—

Bandikui, 139 miles by rail, the junction station of the Agra and Delhi branches of the Rajputana State Railway, inhabited entirely by railway officials and employés, of which the number is very considerable, and may be estimated from the fact that at my last visit in January 1880 there were more than 30 European children for whom a school was opened here at that time. I should reckon it as between 100 and 150. Bandikui is visited by the Ajmir chaplain at his own discretion.

Jeypore is also visited by him, and to the best of my recollection once a month. It is the residence of the political agent for the Jeypore State, and has

a considerable number of European residents. The church holds 150 persons; but I have no return of the congregation; I should estimate it as about 40. On Christmas-day, 1879, it was more than double this number, but there were many visitors from neighbouring stations. In January 1880 there were 27 children of school-going years in the station. The residents are almost entirely in the service of Government in one way or another, or employed by the Maharaja of Jeypore.

The Ajmir chaplain also visits Phalera, with a congregation of nine; Sambhar and Beawar, the congregations of which are not stated.

Ghaziabad.—The junction with the East Indian Railway with the Scinde, Punjab, and Delhi Railway. It is inhabited solely by railway employés of the two companies, Their number has been rather reduced within the last year or two. The duties are not heavy. There is a school with 20 European children on the rolls, and two out-stations to visit, Saharanpur, 12 times a year, already described, and Bulandshahr, a small civil station (magistrate's), 30 miles by rail and 10 by road, with a Church of England congregation of 23 in 1873, visited six times a year. Ghaziabad is not on the same footing as the other A. C. S. stations, although the chaplain receives a grant from the society. The Government grant is only 100 rupees per mensem, in addition to which the chaplain receives 50 rupees a month from the East Indian Railway Clergy Fund (a special fund under the A. C. S.), and 90 rupees from the Begam Samru Clergy Fund.*

Toondla.—The junction of the Agra branch line with the main East Indian Railway line, with 163 members of the Church of England in 1873, all railway officials and their employés with their families. There is a school here with 40 European children on the rolls. The Toondla chaplain has two regular out-stations to visit, Agra railway station, 13 miles distant, with a considerable number of railway employés of the East Indian Railway and Rajputana State, visited 12 times a year, and Etawah, a civil station (magistrate's), 54 miles distant by road, returned in 1873 with 36 members of the Church of England, and visited 12 times a year. But besides these regular out stations, the Toondla chaplain has occasionally to visit Aligarh in the absence of the C. M. S. missionary in charge, and Agra and Muttra when their chaplains are on leave, or in case of a temporary vacancy.

III.—Stations in North-West Provinces under the charge of Missionaries.

Azamgarh.—A civil station (magistrate's), returned in 1873 with a Church of England congregation of 42. The resident C. M. S. missionary had Divine service for the European residents up to November 1880, when he was withdrawn by the parent society. There has been no English missionary at Asamgarh since, and I do not know whether the Bishop has yet arranged for its being regularly visited by any chaplain. But visits have been made, as often as other duties allowed, by a C. M. S. missionary from Benares. It is somewhat difficult of access, being 40 miles by road from Jaunpore on the Oude and Rohilcund line.

Jaunpore.—A civil station (magistrate's). The European population in 1873 was returned at 94, but I consider this estimate to be largely in excess of the fact. From what I know of the station I should be disposed to put the number who would use the ministrations of a clergyman at about 40. It is visited 12 times a year by one of the Church missionaries from Benares, 33 miles distant by rail.

Gorakhpur.—A civil station (magistrate's), with a detachment of a native regiment. It was returned in 1873 with a population of 141, viz., 66 civil and 75 military. The latter must include the Christian drummers and buglers of the native regiment with their families. The resident C. M. S. missionary held one English service for the Europeans on the Sunday, and baptized, married,

* In the "Abstract" Ghaziabad is not reckoned as an A. C. S. station, but among those served by "other" clergy.

married, and buried as required. Gorakhpur is very difficult of access, being 80 miles from a railway, and the last 50 miles must be travelled in a carriage drawn by coolies. Busti, 40 miles distant, with a congregation of 25, is visited by the Gorakhpur missionary six times a year, and Bandpore, with 21 European residents, and Belaharia, are also visited by him, each twice a year. He receives no grant from Government.

Aligarh.—A civil station (magistrate's), with a considerable number of East Indian Railway and Oude and Rohilcund Railway employés, with one or two indigo planters. The Church of England community in 1873 was returned as 49, but it must now be considerably larger. The number of children of school-going years in 1879 was 41. The local elementary school has 20 of these on its roll. The resident C. M. S. missionary holds Divine service for the Europeans on Sunday whenever he is in the station. Since the beginning of this year his itinerating district has been much enlarged, and he will not be much if any more than half the year in Aligarh.

Banda.—A civil station (magistrate's) with half a native regiment. In 1873 the Church of England population was returned as 41, of whom 23 were military, 18 civil. The numbers for 1881 are total 64, of whom 32 are military, 32 civil. The S. P. G. missionary holds Divine service for the European residents, and visits Hamirpur, the out-stations, twice in the year; for this he receives 100 rupees per mensem from Government.

Cawnpore Civil Station.—(*See* page 28).

IV.—STATION in NORTH-WEST PROVINCES for which no settled provision has been made.

Ghazipur.—A civil station (magistrate's), and large opium establishment, returned in 1873 with a Church of England congregation of 87. Until the end of 1880 this station had a resident A. C. S. chaplain, but his transfer to a larger station was then found necessary, and the society, from insufficiency of funds, has been unable to replace him, nor was it found possible to arrange for a chaplain's visits up to last April, but it is now visited twice a month by the chaplain of Chunar.

I.—CHAPLAIN'S STATIONS in CENTRAL PROVINCES and CENTRAL INDIA.

Nagpur.—Civil station, the seat of the local administration, with a small detachment of troops. Returned in 1873 with a Church of England population of 471, of whom 44 were military, and this is about its present condition. The civil population is principally engaged in Government service in one way or another. There is a good European school for boys and girls taught separately, with 65 scholars in 1880, in which the chaplain gives religious instruction, and for which he is secretary and general superintendent under a school committee. Nagpur has the following out-stations:

Baitool, about 80 miles by road; visited twice a year, with 13 members of the Church of England in 1873.

Chanda, 94 miles by rail and 27 by road; visited twice a year, a small civil station, with about 20 attending Church of England services.

Warora, 94 miles by rail; visited twice a year, inhabited almost entirely by Europeans engaged in the collieries. Their number in 1875 was about 30, and is probably about the same now.

Wardha and Hinganghat, the former 49, the latter 66 miles distant by rail, each visited three times a year; small civil stations and cotton depôts. In 1873 they were returned with a united population of 38 attending Church of England services, which is about their present number.

Balaghat and Sironchi, small civil stations, and difficult of access, are visited each once a year. Balaghat has a congregation of 12; from Sironchi there is no return.

Kamthi.—A military station, divisional head-quarters. Returned in 1873 with a population of 1,004 under the chaplain's charge, of whom 880 were military and 124 civil. The military population is now somewhat larger, the civil is about the same. The garrison is ordinarily one British infantry regiment, one battery of artillery, and two native regiments. There is also an ordnance establishment here, and an orphanage and day school for European children, which is under the chaplain's charge, with 24 orphan children and 11 day scholars. Kamthi has the following out-stations: –

Bandara, a small civil station, 34 miles by road, with 30 members of Church of England; visited four times a year.

Seoni, a small civil station, 60 miles by road, with 32 members of Church of England according to the 1873 return; visited three times a year. The congregation is now returned as 12.

Chandwara, a small civil station, about 20 miles from Seoni by road, with 15 members of Church of England in 1873: visited four times a year. At my last visit in 1875 I found a considerably larger congregation than is given in the return. The last return gives a congregation of 17.

Raipur, a civil station, returned with a congregation of 38 in 1873, of 40 in 1881; it is distant 180 miles by road from Kamthi. The journey is ordinarily done by bullock cart, and takes five days each way; for this reason it cannot be visited more than twice a year. The railway, which will probably be completed in another year or two, will bring this within easy reach.

The chaplain of Kamthi visits Nagpur once on Sunday, and once in the week whenever the Nagpur chaplain is at his out-stations, and the chaplain of Nagpur does the same for Kamthi, the two stations being only 10 miles by rail apart.

Jubbulpore.—A large military and civil (Commissioner's) station, returned in 1873 with a population of 732 under the chaplain's charge, viz., 375 military and 357 civil. The latter consist of Government and railway servants, with a few tradesmen and merchants. Jubbulpore, with its out-stations, is too large a charge for one man to take efficiently. The barracks are too far from the church for the troops to attend; and the church is also too small for their number, so that the chaplain has to hold a separate service for them on the Sunday in addition to his services in church. There are separate boys' and girls' schools, with respectively 31 and 80 children, in which the chaplain gives religious instruction; he is also secretary and general superintendent. The out-stations are:

Pachmari.—A small military depôt in the Satpura Range, 4,500 feet high, and the residence of the Chief Commissioner and other officers of the Central Provinces during the hot weather. The population in 1873 was returned at 269, viz., 122 military, 147 civil. This must have been the summer estimate; since then it has been less, owing to the supposed feverishness of the station, but it is now steadily increasing, and will probably be the hill sanitarium for the Central Provinces. A demand has been made by the local administration for church accommodation for 200 persons, and it is probable that an European school for the children of railway employés and others, resident in the Central Provinces, will soon be established here. Its distance from Jubbulpore is 111 miles by rail and 28 by road.

Hoshangabad, a small civil station, with a detachment of native troops. In 1873 the Church of England community was 58, viz., 21 military and 37 civilians. It is 153 miles by rail and 10 by road from Jubbulpore, and visited four times a year. When an A. C. S. chaplain was stationed at Sehore, which is about 50 miles by road from Hoshangabad, he was the visiting chaplain, but no clergyman has resided at Sehore for the last four years.

Hurdah.—A civil station, with a considerable number of Great Indian Peninsula employés. I could not obtain the returns for 1873. But at my visits here I have had congregations of about 40, and in 1879 there were 23 European children of school-going years in the station. It is 200 miles by rail from Jubbulpore, and visited four times a year.

Sohagpúr.—

Sohagpúr.—A railway station with about 30 residents in 1875, all employés of the Great Indian Peninsula. It is 122 miles from Jubbulpore, and visited four times a year.

Moponi, the site of some collieries, has been recently made an out-station of Jubbulpore, it is close to Gadawarra station on the Great Indian Peninsula line, 80 miles.

There is a resident C. M. S. missionary at Jubbulpore, who very frequently takes the services for the chaplain, when he is absent at his out-stations. Hurdah, like Hoshangabad, was formerly visited by the Sehore A. C. S. chaplain.

Ságar.—A military and civil station, returned in 1873 with a Church of England congregation of 365, viz., 313 military and 52 civilians. The ordinary garrison of Ságar is a regiment of British infantry, or a wing of one, a battery of artillery, and one or two native regiments. There is a small ordnance establishment in the fort. Ságar has two out-stations, *Dumoh*, a small civil station, returned in 1873 with a congregation of 23. It is 46 miles distant by road, and visited four times a year. *Narsingpúr*, a small civil station, of about the same size, and also visited four times a year; it is about 70 miles from Ságar, and is a station on the Great Indian Peninsula line, 53 miles from Jubbulpore, whose chaplain used to visit it.

Mhow.—A large military station and head-quarters of a division, returned in 1873 with a Church of England congregation of 1,268, viz., 1,244 military, 24 civil. The garrison, at the time of my visit, was a regiment of British infantry, British cavalry, a battery of artillery, one native infantry, and one native cavalry regiment. There is now a second battery and the depôt of a second infantry regiment, and the totals are now 1,447 military and 65 civil. There is also a small European school for non-regimental children, as well as the regimental schools, at which the chaplain gives religious instruction, and there are five regimental hospitals. The duties of this station are heavy, but it has no out-stations.

Morar.—A military station, returned in 1873 with a congregation of 967, viz., 946 military and 21 civil. The returns for 1881 give 1,199 military and 119 civilians attending the services of the Church of England. The fort of Gwalior, occupied by two companies of British infantry, is a part of the Morar charge, and to the best of my recollection is about four miles from cantonments. The chaplain holds Divine service in the fort on Sunday as well as in cantonments, which ordinarily gives him three services. He also visits it during the week. There are four military hospitals and a military gaol. The Gwalior political agent is also stationed at Morar. There are two out-stations, Sipri and Gunah; both stations are occupied by detachments of the Central India horse, with small congregations, consisting principally of the officers and their families. They are visited only twice a year, and to the best of my recollection are respectively 72 and 122 miles by road from Morar.

A. C. S. Chaplaincy in Central India.

Indore.—The residence of the Governor General's Agent for Central India, with a company of British infantry from the Mhow garrison. In 1873 the Church of England congregation was returned as 161, viz., 77 military, 84 civil; this represents its present condition. Indore has a large number of out-stations, several of which are distant and difficult of access. They are—

Khandwa.—A civil station, with a large number of railway employés of the Great Indian Peninsular and the Holkar and the Scindia State railways. The Church of England population in 1873 was returned as 44, but must now be considerably larger, as at that date the number of railway employés was much smaller. The number of European children of school-going years in 1880 was 31. It is 86 miles from Indore by rail, and visited five times in the year.

Sehore.—The residence of the Bhopal Political Agent, and head-quarters of the Bhopal contingent, returned in 1873 with 76 attending the chaplain's services, viz., 48 military and 28 civil. It was formerly an A. C. S. station,

but during the last seven years has been visited as often as possible from Indore, from which it is about 90 miles by road, which, to the best of my recollection, must be done by horse or palki, and during the hot weather and rains is a very difficult journey.

Mortakha.—A station on the Holkar-Scindia line, returned in 1873 with 17 members of Church of England (railway employés); 49 miles by rail from Indore, and visited three times a year.

Rutlam. A station on the Holkar-Scindia line, 73 miles by rail, returned in 1873 with nine members of Church of England. Their number must now be considerably larger, as in 1880 there were 10 children of school-going years.

It is visited once a year.

Augur, Sirdarpúr, Bernagar, and Mehidpur are the other out stations, occupied by detachments of Central India horse, visited three times, twice, once, and twice, respectively, during the year.

ABSTRACT.

This Memorandum shows that in the diocese of Calcutta there are at present 211 European congregations of the Church of England under the spiritual charge of 93 clergy, of whom 62 are on the Bengal ecclesiastical establishment, serving an aggregate of 121 stations, and 31, not on the establishment, serving an aggregate of 90 stations.*

The congregations may be classified as follows:

I. A.—Congregations in the larger towns and stations having resident Government chaplains, now 45 in number.

B.—Congregations resident in out-stations visited periodically by Government chaplains according to the order of the bishop, now 76 in number.

II. A.—Congregations under the spiritual charge of resident chaplains in the service of the Calcutta Diocesan Additional Clergy Society, now 14† in number.

B.—Congregations only periodically visited by Additional Clergy Society's chaplains, according to the order of the bishop, now 49 in number.

III. A.—Congregations ministered to by resident missionary and other clergy, now 15 in number.

B.—Congregations periodically visited by missionary and other clergy by order of the bishop, now 12 in number.

			Total.
There are, therefore, chaplain's stations - - -	(A) 45	(B) 76	121
Additional Clergy Society's stations - - -	„ 14	„ 49	63
Stations served by Missionary and other Clergy -	„ 15	„ 12	27
	74	137	211

The clergy ministering to European congregations may be classified thus:

Class I.—Clergy in the service of Government, now 62 in number, including the Bishop and Archdeacon.

Class

* Besides the aid afforded by the missionary clergy, to whom stations have been specially assigned, great and constant assistance is rendered to the chaplains by the missionaries resident in their stations; and were it not for this assistance, which is always gratuitously given, their congregations would be deprived of clerical ministrations much more frequently during the absence of chaplains on out-station duty or privilege leave.

† Including Arrah; *see* note, p. 25.

Class II.—Clergy not in the service of Government—

A.—Additional Clergy Society's chaplains subsidized by a monthly grant of 150 rupees from Government, now 14* in number.†

B.—Missionary and other clergy receiving from Government a monthly grant of 100 rupees, now eight in number.

C.—Missionary and other clergy receiving no grant from Government, and paid entirely by Church societies and private subscriptions, now nine in number.

In Class I. the bishop, the archdeacon, and bishop's chaplain, although regulaily called upon to preach and assist at Divine service, both when resident in Calcutta, and on visitation, have no separate parochial charge; and two chaplains from the diocese of Calcutta are appointed to hill stations in the Lahore diocese. There are, therefore, 57 chaplains left available for parochial charges, but the sanctioned number of chaplains on furlough (nine) reduces this number to 48. And this number is again reduced by sudden and necessary absences on medical certificate, or on privilege leave for periods not exceeding three months, and occasionally by a delay in filling up a vacancy on the establishment. The number of chaplains not on duty from one or other of these causes varies from year to year. At present the number available for parochial charges is 47, which is above the average. There are two parochial charges in the diocese, the Cathedral and St. John's Church and district in Calcutta, at each of which, owing to their importance, a second chaplain is appointed. Whenever the number of chaplains on duty is above the average, the bishop is enabled to place one in temporary charge of the more important out-stations, as Nowgong, Berhampore, Hazaribagh. When it is below the average, the resident chaplain is withdrawn from the least important of the principal stations, as Bankpur or Chunar, which are visited by the chaplain of a neighbouring station.

In addition to the clerical ministrations afforded by the Church of England there are between 30 or 40 European schools in the diocese of Calcutta maintained by the Church of England, and, with or two exceptions, aided by a Government grant-in-aid.

I have, &c.
(signed) *J. Baly*,
Archdeacon of Calcutta.

Calcutta, 6 January 1882.

MEMORANDUM on the Duties of Government CHAPLAINS and other CLERGY receiving GOVERNMENT AID in the Diocese of *Lahore*.

STATIONS IN THE PUNJAB.

Lahore is the head-quarters of the Government of the Punjab, and contains the offices connected with the various secretariats, and a large railway population, for which separate provision is made by the Additional Clergy Society, as shown hereafter. The European and Eurasian population of Lahore is returned by the last census as more than 1,800. There is a garrison of British troops in the fort, consisting of a company of British infantry and a battery of artillery. The number of men belonging to the Church of England is 95. There are two churches; that for the station is an old Mahomedan tomb, capable of seating 270 persons; that in the fort has 80 sittings. The duties of the chaplain of Lahore are very heavy. He has three Sunday services, two at the station church (pro-cathedral), and one at the fort. He holds a service in the military hospital on Fridays, and at the Government gaol and workhouse on Thursdays

* Including Arrah; *see* note, p. 25.

† The additional Clergy Society was established by Bishop Wilson in 1841, and is supported by private contributions in India and England. In addition to the Government grant, the society pays its chaplains a monthly sum ranging from 100 rupees to 200 rupees, according to the length of their service. Every station or district served by an Additional Clergy Society's chaplain provides him with a house rent-free, and makes a monthly payment of 50 rupees to the society.

Thursdays, attended by about 30 prisoners and inmates of the workhouse; also a weekly service at the Mayo Civil Hospital, where there are about 20 European and Eurasian in-patients. He has also charge of a large orphanage and free school for Europeans and Eurasians, containing an average of 105 children. This institution was established by the present chaplain. He also visits the high school for boys, the home for widows, and the Strangers' Home for distressed Europeans. He has one out-station, Montgomery, a civil station (103 miles by rail), with a congregation averaging 10 or 12. It is visited once a month.

Lahore Railway Chaplaincy.—The holder of this chaplaincy is appointed by the Additional Clergy Society, and maintained by a contribution of 200 rupees a month from the railway company, 100 rupees from the society, and a Government grant of 100 rupees. The number of European and Eurasians with their families employed on the railways cannot be less than 600, of whom more than two-thirds belong to the Church of England. The chaplain holds three services on Sunday, besides a service for children; and frequent services during the week. There is a school for the children of railway servants, in which it is his duty to give regular instruction.

Abbottabad.—A mixed station. A deputy commissioner and subordinates reside here. It is also the head-quarters of the Punjab Frontier Force. Two native regiments and a battery of artillery are quartered here. The chaplain of Abbottabad has charge also of the gullies, at which large numbers of British troops are quartered in the hot weather. He visits frequently the following out-stations: Baragully, Kalabagh, Doongagully, Changlagully, and Kyragully.

Amballa.—A mixed station. The head-quarters both of a civil and of a military division. The civil element consists of a commissioner, &c., residing in the civil lines, four miles from Cantonments, and several persons engaged in trade both in Cantonments and in the Sudder Bazar. There are about a dozen families of railway servants. The military force is one of the largest of our garrisons. It consists (all the year round) of a regiment of British cavalry, a battalion of British infantry, and two batteries of artillery. There are also two native regiments. In the winter this force is increased by two battalions of infantry from the hills, and a mountain battery of artillery. There are two churches; one the station church, which is a noble structure, and will seat 1,000 persons; the other a chapel in the Sudder Bazar, with 70 sittings, used chiefly by the lower Eurasian population. The duties of the chaplain are, in the hot weather, two services in the station church on Sundays, a service on Friday evening, and a service for children on Wednesday. In the cold weather it has been found necessary to appoint a second chaplain for the additional troops. At this time of the year there are five services on Sunday in the station church, three of which are parade services, and one a children's service. There are the usual duties in hospitals and military schools. There are also two out-stations, Ludiana and Rupar, each to be visited monthly. In the cold weather the Sunday congregation at each of these stations numbers between 40 and 50. It is smaller in the hot season.

Amritsar.—A station containing both a civil and military element. It is the head-quarters of a commissioner, and besides the usual subordinate officials and clerks, there is a considerable number of railway employés and some pensioners. The garrison consists of a battery of artillery, two companies of an infantry battalion, and half a native regiment. The chaplain holds two services on Sunday, visits the hospital and military school, and also a school which has been established for the children of clerks, railway servants, and pensioners. This is one of the lightest stations in the Lahore Diocese, and has been during the past three years repeatedly without a chaplain for long periods at a time. When there is no chaplain, the station is visited monthly by the chaplain of Sialkot (94 miles by rail and 24 by road), or the clergy of the Church Missionary Society take the Sunday services. There are no out-stations.

Dalhousie consists of a civil station and cantonment. The clergyman receives a grant from Government of 200 rupees a month, but is not a chaplain nor connected with the Additional Clergy Society. The civil population is composed

posed of the officials of the district and their clerks and a number of visitors during the hot weather. The garrison is about 520 in number, considerably reduced in the winter months. The clergyman's duties are two services on Sunday in the station church and one at Balún, a mile and a quarter from the station, where the convalescent depôt for the troops is located. There is a service on a week-day afternoon for the soldiers' children at Balún and the usual duties in hospital and school. There are two out-stations. (1.) Bukloh, 14 miles from Dalhousie, where a Ghoorka regiment is quartered. There are from 16 to 20 Europeans. It is visited eight times in the year. (2. Madhopore (51 miles), visited four times a year. Here in the cold weather there is an English community of about 40, canal and forest officers, pensioners and others.

Delhi.—A mixed station. The civil element consists of the usual Government officials of a commissioner's division, the head-quarters of the Western Jumna and Agra Canals, and of the Ferozepore State Railway, a large number of European employés of the Rajputana State Railway, East Indian Railway, and Sind, Punjab and Delhi Railway. The garrison of Delhi consists of half an European infantry battalion and a battery of Royal Artillery. There is also a regiment of native infantry. There is a church with 500 sittings. The duties of the chaplain are two services on Sunday and three in the week, with the usual duties in the garrison hospital and school. There is also a school for European and Eurasian children. The chaplain visits two out-stations; Goorgaon (20 miles by rail), once a quarter, and Ulwar (48 miles by rail), twice in the year. The Europeans in each of these places number about a dozen persons.

Derajat.—This district, on the right bank of the Indus, and extending over a length of more than 300 miles from Edwardesabad on the north to Rajanpore on the south, is served by one chaplain, who has his head-quarters at Dera Ismael Khan; from which he visits Dera Ghazee Khan, 127 miles; Rajanpur, 206 miles; Edwardesabad, 90 miles; and Shaik Budin. With the exception of a small detachment of two companies of British infantry, there are no European troops in this extensive district. But no less than three regiments of the Punjab Frontier force with a mountain battery are stationed at Dera Ismael Khan; four regiments and a battery at Edwardesabad; two regiments at Deraghazee Khan; one regiment and a detachment of a second at Rajanpur. Such a force represents more than 100 European officers. The civil division comprises a commissioner, three deputy commissioners, with assistant commissioners, police officers, officers of the Revenue Survey, of the Post Office, Telegraph and Public Works, altogether 130 persons in Government employ. The chaplain visits Dera Gazee Khan four times in the year; Rajanpore twice; Edwardesabad four times, and Shaik Budin, which is the hot weather sanitarium, six times.

Dhurmsala with Kangra.—A hill station containing both the civil and military elements. At Dhurmsala there is during the hot weather a detachment of British infantry, numbering 120. There are also the officers of the Ghoorka regiment quartered there; also civil officials and a considerable number of summer residents. The chaplain on Sunday has been in the habit of performing divine service both at Dhurmsala and Kangra fort, 16 miles distant. The chaplain also visits Palanpore fortnightly. The congregation averages 30, and is composed of tea-planters. There is a church at each of these stations.

Dugshai.—A hill station at which a battalion of British infantry is quartered. The chaplain is nominated by the Bishop of Rangoon, as there is no hill station in his diocese. There is no church, but the schoolroom is used for divine service. The chaplain's duties are the Sunday and week-day services, ministrations to the sick, teaching in the regimental school twice a week, and holding Bible classes for the soldiers. He also visits Solun, distant 19 miles, where some 500 European troops are quartered during the hot weather.

Ferozepur.—A mixed station, but chiefly military. The garrison consists of a full battalion of European infantry and two batteries of artillery. There is also a native regiment. There is a deputy commissioner and the usual staff of subordinate civil officials. The chaplain holds two services on Sunday in the Station Church, which contains accommodation for 525 persons; and a service in the fort, two

miles distant, for the garrison battery and a detachment of infantry quartered there. He also holds a weekly service for the Christian drummers of the Native regiment. Ferozepur will soon be the terminus of a railway, which will add somewhat to the number of the civil community. This chaplaincy has no out-station duty.

Hissar.—This is a station of the Additional Clergy Society, and a grant of *Rs.* 100 per month is given by Government towards his salary of *Rs.* 300. Hissar is a small civil station, the head-quarters of a commissioner's division. The chaplain also visits the civil stations of Rohtak and Sirsa. He is the only clergyman of the Church of England in the large tract of country between Ferozepore and Delhi.

Jhelum.—This is a mixed station containing not only a deputy commissioner with the usual subordinates, and a railway population of not less than 100 Europeans and Eurasians, but three native regiments, two of infantry and one of cavalry, with engineer and commissariat officers. The clergyman is on the staff of the Diocesan Additional Clergy Society, and receives a grant of *Rs.* 100 a month from Government. He holds two services on Sundays in the church, which has sittings for 150, and one in the railway lines, where also he has a week-day service. The chaplain of Jhelum has also charge of a very extensive district. He visits Gujrat (32 miles by rail), six times in the year; Shahpore (59 miles by rail and 46 by road, four times; Tullagung, occupied by a regiment of native infantry, four times; Pind Dadun Khan (59 miles by rail), six times; and the scattered outposts of the salt range twice.

Jullunder.—A mixed station. Seat of a commissioner, additional commissioner, deputy commissioner, and usual civil staff, with a few railway servants. The garrison consists at present of a battalion of British infantry, a battery of artillery, and a regiment of native infantry. There is a church with accommodation for 600. The work of the chaplain is two full services on Sunday, with the usual week-day duties in schools and hospital. He has two out-stations, Hoshiarpore, a civil station with a deputy commissioner, 24 miles distant by road, and Phillour (27 miles by rail), where there is a fort and a number of railway officials. The congregations at each of these out-stations average 20.

Kasauli.—A hill station, the chaplain of which is nominated by the Bishop of Calcutta. It comprises a convalescent depôt for troops and soldiers' families. The number of European soldiers is about 600 during the hot season. Kasauli is also the summer residence of the Commissioner of the Umballa division. It is the head-quarters of the Settlement Commissioner of the Punjab and of his office. Besides these, in the hot season a considerable number of officers on leave, with their families, frequent Kasauli. The duties of the chaplain are two Sunday services, with one or more services on week days, attendance twice a week, and oftener if needed, at the depôt hospital, and the giving of religious instruction in the depôt school. He has one out-station, Kalkai, nine miles distant, visited monthly. There are about 15 Europeans resident there.

Mian Mir.—A purely military station, with the exception of a few railway servants and persons engaged in trade. The garrison consists of a battalion of British infantry, three batteries of artillery, and three native regiments, one of cavalry and two of infantry. It is the head-quarters of a divisional command. There is a fine church, containing accommodation for 900. The chaplain has in the cold weather four services on Sunday, one of which is at the hospital, and three services in the hot weather. There are also week-day services, instruction in the military school, visitation of hospitals and gaol. This station is very extensive. It has two cemeteries more than four miles apart, two hospitals, two prayer-rooms, besides a mission room in the bazaar, which is under the superintendence of the chaplain. It is therefore a very laborious charge. No out-station duty.

Mooltan.—This station is the head-quarters of a civil division, and of a military brigade. The garrison includes a battalion of British infantry, a battery of artillery, and two native regiments, one of infantry and one of cavalry. Besides the civil officials there is a number of clerks and servants of the Indus Valley State Railway, which has its head offices here, and employés of the Sindh, Punjab and Delhi Railway also. There are two churches; one in can-

tonments

tonments, and another in the civil lines. The chaplain holds two services in the Cantonment church on Sunday and one in the fort. There is another in the Civil church, which is generally taken by a missionary clergyman. There is an European school for the children of railway servants and others. The chaplain of Mooltan also visits the following out-stations: Jhang, distant 135 miles; Mozufferghar (nine miles by rail and six by road and river), Adamwaham (60 miles by rail), Samasatta (72 miles by rail), and Khanpur (148 miles by rail). He visits the last three, which are on the line of railway, eight times each, Mozufferghar three times, and Jhang twice.

Murree.—A hill station; the summer head-quarters of the civil division and district of Rawul Pindi, and of a large number of visitors who occupy about 200 houses. The military population consists of a depôt numbering about 400 men in summer, and 60 to 120 in winter. There is also a camp for married soldiers at Cliffden, and at Kuldanna (two miles from Murree) a camp which contains the head-quarters and wing of a British infantry regiment. There is a church at Murree with 400 sittings. The duties of the chaplain are: on Sunday, two services at the Murree church, and one at Cliffden, with the ordinary duties of a garrison chaplain in the week. There are two out-stations; Thobba and Gharial. At Thobba there was last season a camp for about 120 families of soldiers, visited by the chaplain once a week, when he held a service and visited school and hospital. At Gharial there was a camp containing two troops of Hussars, two companies of British infantry, and a battery of artillery. Last season, in addition to the Sunday services mentioned above, an early open-air parade service was held for the troops in this camp each Sunday. There is a middle class girls' school in Murree connected with the diocese, and in which therefore the chaplain gives religious teaching.

Nowshera.—A military station. The garrison consists of a battalion of European infantry and two native regiments, besides some officers and serjeants on staff employ with their families. There are also a few Europeans connected with the State Railway. The chaplain holds three services on Sunday, and five during the week, besides Bible classes and the usual work in school and hospital. He visits the following out-stations: (1) Attock, where there is a battery of artillery and a company of European infantry; (2) Campbellpore, where there is a battery of artillery. Each of these stations is visited at least once a month. The chaplain also visits three stations on the State Railway; Hadji Shah, Khairabad and Tandavahir, and ministers to the Europeans there.

Peshawar.—A mixed station. Head-quarters of a civil division and of a military brigade. As a civil station it is the residence of a commissioner, sessions Judge, and other officials. It is one of the largest, if not the largest cantonment in British India, the ordinary garrison consisting of two British infantry battalions, three batteries of artillery and six native regiments. The average number of soldiers ordinarily attending church is about 800, exactly the number of sittings provided in the church. The duties of the chaplain are, two parade services on Sunday morning, a children's service in the afternoon, and an evening service. There are frequent services on week days, which vary according to season. The hospital duties of the chaplain of Peshawar are exceptionally heavy. Formerly two chaplains were provided for this station, but of late years there has been only one. The chaplain also visits Kohat once a month in the cold season, and once in the hot weather. The distance is 40 miles, and the congregation numbers about 30. Cherat, a sanitarium to which part of the garrison is removed in the hot months (May to October), is frequently visited. When the chaplain is there on Sunday he holds an open-air parade service in the morning, and a voluntary evening service in a bungalow lent for the purpose, as there is no church.

Rawul Pindi.—This is an exceptionally large and difficult station, altogether beyond the capacity of one chaplain. It is the residence of a commissioner, deputy commissioner, and other civilians and their subordinates. There is a large and increasing population of railway people connected with the Punjab Northern State Railway, about 400 in number, and most of these have quarters more than three miles from the station church. The garrison consists of two batteries of artillery, one regiment of British cavalry, one battalion of British infantry, three native regiments, and a company of Sappers and Miners. A

considerable addition to this force is made in the winter half of the year, a second regiment of British infantry and two batteries of artillery being brought down to Rawul Pindi from the hills. The present chaplain holds four services in English, besides one in Hindustani from November to April, and three services from April to November. His duties in the week among the soldiers are very heavy, and a second chaplain is much needed during the cold season. The railway community ought to have a church and clergyman of their own. No out-station duty.

Sialkot.—A mixed station. The civil element is small, but there is a large garrison, consisting of the head-quarters of a British infantry battalion, a full regiment of British cavalry, and a battery of Horse Artillery. There are also two native infantry regiments with their officers. There are two churches containing together 875 sittings. The chaplain has two full services on Sunday in the cold season and three in the hot weather. There is also a military prison at Sialkot in which the chaplain holds a service on a week day, besides other week-day services in the churches. He visits two out-stations, Gujranwalla, 24 miles by road and 20 by rail, and Wazirabad, 24 miles by road; the former, at which there is a congregation of 40, not less than every six weeks; the latter, at which the congregation is not more than a dozen persons, twice in the year.

Simla.—A civil station. Head-quarters of the Government of India, and of the Punjab Government during the hot weather from April to November, and of the army offices throughout the year. The army head-quarter offices and some of the civil offices, *e.g.*, the railway branch of the Public Works Department, remain at Simla throughout the winter. Christian population 2,200, consisting almost entirely of Government officials and their families. The church has sittings for 530. Hence it is necessary to hold three full services on Sunday during the season, from April to October. There are schools attached to the church for children of Government clerks, of which the chaplain has the management, and in which he teaches; also a higher class girls' school, and a female orphanage. The chaplain has also charge of the cantonment of Jutogh, five miles from Simla, where there is a battery of artillery and three companies of an European regiment. He visits Jutogh at least weekly, and holds service on Sundays when practicable. The duties of the Simla chaplain would afford ample occupation for two clergymen.

Subathu.—A military station in the hills. It is the head-quarters of a British infantry battalion; but three companies are generally on detachment duty at Jutogh. The chaplain in appointed by the Bishop of Calcutta from the chaplains of his diocese, to maintain a fair proportion of hill stations among the clergy of the Bengal establishment. There is a school church in which the chaplain holds two services on Sunday. He has to visit the hospital and regimental school, and perform the other duties incidental to his office.

Karachi, with two chaplains, a mixed station, capital of Scinde, and seat of the commissioner of the province, with a large and varied European population composed of—

Covenanted civilians.
Uncovenanted civilians.
Railway, telegraph, postal, revenue and police employés.
Merchants and tradesmen.
Seamen, commanders of vessels, &c.

It is also the head-quarters of a district, with a garrison of one European infantry regiment, one battery, field artillery.

The church is seated for about 860, and would hold 1,000.

The work of the two chaplains is on Sunday, once a month five services; on other Sundays, three services.

Besides the Sunday services in Karachi, the two chaplains perform service on the Sunday at Manora and Ghizra.

Week days, one service daily. On Saints' days, three services.

The charge of an Indo-European Grammar School and of two out-stations—

Munora.—Average congregation, 28.

Ghizri Sanitarium.—Average congregation, 40.

Two visits weekly to each ordered. More are necessary.

In

In addition to the military hospitals there are two civil hospitals used by Europeans.

This being the head-quarters of a province, the civil *official* population is large, and being the head-quarters of a railway division, and a seaport, the civil *unofficial* population is also large.

Hydrabad (Sindh).—A mixed station. During the hot season about 60 civil officers and subordinates reside here. In winter the number is smaller, as the settlement officers and others are out in the districts. The garrison consists of a battery of Royal Artillery; three companies of the British infantry regiment whose head-quarters are at Karachi, and a native regiment. The number of Protestants by the last return is 360. There is a church with 500 sittings. The chaplain of Hydrabad is also in charge of Kotri, on the other side of the Indus, which being visited at least twice a week can scarcely be considered an out-station. Its population consists chiefly of employés of the Sindh, Punjab and Delhi Railway, and of the Indus Valley State Railway. The duties of the chaplain are, two services at Hydrabad on Sunday, and one at Kotri; also, when possible, a short service in the station hospital. In the week days to give instruction in a school for railway servants' children at Kotri; to visit the hospital, hold a children's service at Hydrabad, teach in the military school, and hold service with sermon on Wednesdays.

Sukkur.—A station in Upper Sindh, of which the population is chiefly composed of railway operatives of the Indus Valley State Railway. The clergyman is maintained by the Additional Clergy Society, aided by a grant from the Bombay Government of *Rs.* 100 a month. There is a church at Sukkur, built mainly by the exertions of the residents, in which the chaplain holds services on Sunday when in the station. But he has the following out-stations under his charge:—Rheti, Shikipur, Jacobabad, and Sibi. Rheti is 71 miles from Sukkur in one direction, and Sibi 151 in the other. All these are visited once a month. The importance of the work assigned to this chaplaincy is very great, as there is no other between Mooltan and Hydrabad, a distance of 500 miles, to say nothing of the 150 miles covered by the Kandahar State Railway.

ABSTRACT.

It will be gathered from the above statement that in the diocese of Lahore there are 80 European congregations under the spiritual charge of a bishop and 31 clergy, of whom two really belong to the establishment of the Calcutta Diocese, but are nominated to hill stations in the Punjab. Of the remaining 29 clergy, 23 are chaplains on the establishment, and the remaining six receive a grant-in-aid from Government varying from *Rs.* 200 to *Rs.* 50 per month. Four of them are appointed by the Additional Clergy Society, and two are independent of any society, but licensed by the bishop of the diocese.

The stations may be classified as follows:—

	—	Out-stations
Head-quarters of a Government chaplain -	22	38
Head-quarters of Additional Clergy Society or other clergy.	6	14
	28	52

Of the 23 chaplains on the establishment, three are always absent on furlough, and occasionally others on leave under medical certificate or privilege leave. As no missionary clergy in this diocese receive any Government grant, they are not included in the above list, but they are continually supplying the place of chaplains absent on leave, or ministering gratuitously in remote stations in which there is no regular clergyman.

H. J. Matthew,
Archdeacon of Lahore.

Simla,
20 February 1882.

MEMORANDUM on the Duties of GOVERNMENT CHAPLAINS and other CLERGY of the CHURCH of ENGLAND employed in the Diocese of *Madras*.

I.—CHAPLAINS' STATIONS.

Madras.

St. George's Cathedral and District.—Two chaplains are appointed to this district, one being usually the archdeacon. In the cathedral there is daily morning service, and a celebration of the Holy Communion every Sunday, Thursday, and on Saints' Days. During the season of Advent and Lent there is also evening service with sermon on Wednesdays or Fridays, or both. Every Friday evening there is a service at the Royapetta School. On Sunday there are three services in the cathedral, and one in the Madras Gaol (the Penitentiary), which is under the spiritual charge of one of the chaplains. The management of the Cathedral School and the Cathedral Almshouse also forms part of the work. The archdeacon has his office work, with correspondence extending over the whole diocese on ecclesiastical matters which pertain to his department. He is also the responsible officer to Government for the good repair and satisfactory condition of all the Government churches and cemeteries in the Presidency. The joint chaplain is Secretary of the Additional Clergy Fund. During the year 1880-81 the sum of *Rs.* 13,752 was collected for religious and charitable purposes. The congregation is almost entirely composed of European officials, both civil and military. There is a cemetery attached to the cathedral, the burials being performed by the chaplains.

Vepery.—This is a large district, mainly Eurasian. It has a church (St. Matthias) and a school chapel. The work is performed by a chaplain, sometimes assisted by a second chaplain, or by a clergyman employed by the Additional Clergy Fund. The number of Christians under their care is about 2,500. In the church there are two services daily, and in the school chapel one on Friday evening. On Sunday there are four services in the church, and two in the school chapel. There are three schools (all under Government inspection), which are managed, supervised, and financed by the chaplain; also three Sunday schools. The lying-in-hospital, the hospital for women and children, the lunatic asylum, and the gun carriage manufactory, are under the charge of the chaplain. The hospitals are visited from bed to bed, and regular service is held once a week in the lunatic asylum and gun carriage manufactory. Two native regiments are stationed in this district, with European officers and Eurasian bandsmen and drummers. There is a cemetery in which the chaplain officiates. During the year 1880-81 the sum of *Rs.* 8,136 was collected for religious and charitable purposes. In this chaplaincy there is a Dorcas Society for clothing the poor; an association of lay-helpers for parish work; and a burial guild for enabling the poor to bury their dead with decency and economy. These societies are managed by the chaplain.

North Black Town.—This is a very poor district. There is one church, St. Mark's. The chaplain has also charge of an out-station, Nellore, 107 miles distant, which he visits every two months. At St. Mark's Church there are two services on Sunday; also services on Wednesday and Friday each week, and on Saints' Days. There is a large school, called the Parcherry School, for pauper children, which is managed by the chaplain, and for the maintenance of which he has to raise funds. There are about 80 children on the books, and a certain number of these are fed daily. There is also a Sunday school and a temperance society managed by the chaplain. He has also to minister to the lepers in the leper hospital; also to the inmates of the Government workhouse and the sailors' home, and the debtors' gaol. He has charge of the Washermanpetta Cemetery, in which burials take place from the two chaplaincies of Black Town, the chaplains officiating in turn. There was collected in 1880-81 for religious and charitable purposes *Rs.* 1,422. There is a regiment of native infantry in this district.

South

South Black Town.—This district contains about 2,000 Eurasians and Europeans. The chaplain is also chaplain of the Madras General Hospital, which contains a large number of European and Eurasian patients. In Emmanuel Church, there are on Sunday three services, and during each week daily morning service, with a service on Wednesday evening. At the general hospital the chaplain holds service at 11.30 a.m. on Sunday, and at the Lock Hospital (also in this district) on Friday. This gives a total of four Sunday services and eight week-day services. The chaplain manages and finances a district school for about 50 girls, and also a Sunday school. There was raised in 1880-81, for religious and charitable purposes, *Rs.* 2,822. [*See* also "Church Mission Chapel, Black Town."]

Fort St. George.—This is exclusively a military charge. The garrison consists, when complete, of one regiment of British infantry and a battery of artillery. The church, St. Mary's, is one of the oldest in India, and was built in 1680. There are four services on Sunday, a service on Wednesday evening, and on Saints' Days. In the Fort there are two military schools, in which the chaplain duly gives religious instruction. There is also a large cemetery outside the ramparts, under the care of the chaplain, in which all military funerals take place from all parts of Madras. The garrison chaplain is also chaplain of the Civil Orphan Asylum, situate at Egmore, about two miles distant. This asylum contains about 160 orphan children, boys and girls, and service is held every Sunday by the chaplain in the Asylum chapel. There is also a Sunday service at the Garrison Hospital, of which the chaplain has spiritual charge. He visits, in addition, the military prison. There is a branch of the Church of England Temperance Society, and the guild of the Holy Standard (for soldiers) in this chaplaincy. There was collected in 1880-81, for religious and charitable purposes, *Rs.* 1,529.

St. Thomas' Mount.—This station is eight miles distant from Madras, and is the head-quarters of the Royal Artillery for the Presidency. It is solely a military charge. The church holds about 480 men, and service is held twice on Sunday, on one week-day evening, and on Saints' Days. There is a large Army school in which the chaplain gives religious instruction, and two hospitals which the chaplain visits, and where he holds service once a week. He is assisted by a Scripture reader. To St. Thomas' Mount is added Pallaveram, about three miles distant, a pensioners' settlement, where a regiment of native infantry is also stationed. Here the chaplain holds service every Sunday and Wednesday, and all the pastoral work has to be attended to equally with that of the principal station. The Church of England population at Pallaveram is about 170. There is no church, but a large room, licensed by the Bishop, is used instead. There is a school and hospital. In the combined districts there was collected in 1880-81, for religious and charitable purposes, *Rs.* 3,029. There are two cemeteries, one at St. Thomas' Mount, and the other at Pallaveram.

Poonamallee.—This is a military invalid depôt, situate about 12 miles from Madras. It is also a favourite residence of European military pensioners; population about 250, under spiritual care of the chaplain. There is also an out-station, Tripassore, about 18 miles distant, visited by the chaplain every month. Service is held in the church twice on Sunday, and on Wednesday. There is a military school where the chaplain gives religious instruction; also a hospital duly visited, and where service is held weekly. This is a very poor district. There was collected for religious and charitable purposes, in 1880-81, the sum of *Rs.* 311.

Bangalore.

This is a very large military station, situate on the Mysore plateau. It is served by three Government chaplains, and one subsidised clergyman.

(1.) *St. Mark's District.*—There are about 700 Europeans and Eurasians under the spiritual care of the chaplain, including the resident, his staff, and the principal officials of the station. There are three services every Sunday, morning service every day during the week, and service on Wednesday evening. There is also held weekly a devotional meeting for soldiers. The regiment of British infantry forms part of this charge. The chaplain has the management

of the Cantonment Orphanage, and gives religious instruction at the regimental school. He also visits two hospitals, the Regimental Hospital and the Bowring Civil Hospital, and holds service there weekly. There is a branch of the military guild of the Holy Standard, and also of the guild of St. Helena for women. The local mission is under the general superintendence of the chaplain of St. Mark's. This mission contains about 500 native Christians, and is worked by a native clergyman and seven subordinate agents. The general cemetery on the Oossoor-road is under the charge of the chaplain of St. Mark's or the chaplain of Holy Trinity, whichever is senior. There was raised in this district in 1880-81, for religious and charitable purposes, *Rs.* 9,260.

(2.) *St. John's District.*—About 1,000 persons are under the charge of the chaplain; some of them, officers and others, belonging to the Sappers and Miners stationed in the district, and others, pensioners, of whom there is a large number. There are three services every Sunday, daily morning service throughout the week, and a service on Wednesday evening. There are three parish schools, which are managed by the chaplain, and for which he raises funds. Here religious instruction is given by the chaplain almost daily. There is also a Sunday school. The chaplain is in spiritual charge of the Garrison Hospital, which he visits twice a week, or oftener if necessary. This is a poor district; but there was raised in 1880-81, for religious and charitable purposes, *Rs.* 1,470. There is a separate cemetery, which is under the charge of the chaplain.

(3.) *Holy Trinity District.*—This is exclusively military, and contains one regiment of British cavalry and two batteries of artillery. There are two services on Sunday, service on Wednesday and Thursday, a prayer meeting on Monday, Wednesday, and Friday, and a devotional meeting on Tuesday; the two military schools are visited by the chaplain, who gives religious instruction. He is also in charge of the gaol and hospital. There was collected in 1880-81, for religious and charitable purposes, *Rs.* 1,716.

The three Government chaplains of Bangalore are also in charge of five out-stations, viz., *Tumkur*, 44 miles distant; *Chikmagalur*, 156 miles; *Shemoga*, 171 miles; *Chitaldroog*, 124 miles; *Oossoor*, 29 miles. The journeys are performed in bullock carts, which travel, under favourable circumstances, about three miles per hour. These out-stations are visited every three months, except Oossoor, which is visited every alternate month.

Secunderabad.—This group of stations comprises three chaplaincies, and one district, under the incumbency of a subsidised clergyman.

Secunderabad.—This is a military station, and here are located the head-quarters of the Hyderabad Subsidiary Force. This charge includes a regiment of European infantry, a battery of artillery, and three native regiments. There is also a considerable number of staff officials and railway employés. There are two services on Sunday, and one during the week. The chaplain has charge of the Secunderabad Orphanage; he also provides for the religious instruction in the military school, and visits the hospitals. There is a Sunday school. The chaplain also keeps up a Bible class, and a branch of the Young Men's Christian Association. There is a cemetery under the care of the chaplain. There was collected in this chaplaincy for religious and charitable purposes in the year 1880–81, the sum of *Rs.* 9,953.

Trimulgherry.—This is entirely a military station. There are here one regiment of British infantry and two batteries of artillery. All Saints' Church will hold nearly 1,000 men, and is served by one chaplain. There are four services on Sunday, and two services daily throughout the week. There are two schools in which the chaplain gives religious instruction. There is also a hospital and the military prison, where service is held once a week. There is a general cemetery at Trimulgherry under the charge of the chaplain. There was collected for religious and charitable purposes during 1880–81, the sum of *Rs.* 1,993.

Bolarum.—This is a military charge. There is stationed here a regiment of British cavalry, and certain corps of the Hyderabad Contingent. There are two out-stations (distant respectively 150 miles and 134 miles), which are visited by the chaplain once in two months. At Bolarum there are two services on Sunday, one on Wednesday, and Bible class or other religious meeting on four other evenings of the week. There are two schools in which the chaplain gives religious

religious instruction; also a hospital which is duly visited by the chaplain. There is a cemetery under the charge of the chaplain. There was raised in 1880-81 for religious and charitable purposes 1,552 rupees.

Bellary.—This is a military station, containing about 1,000 persons, under the care of one chaplain. There are two churches. There are three Sunday services; also a week-day service and Bible class in the garrison prayer room. There are two military schools in which religious instruction is given by the chaplain. There is also an orphanage which is managed and financed by the chaplain. There are three hospitals which are duly visited, and in one of which Divine service is held once a week. There is a cemetery under the charge of the chaplain. Lingasorgoor, an out-station, 165 miles distant, is visited by the chaplain three times a year. There was raised in this station for religious and charitable purposes in 1880-81 1,312 rupees.

Berhampore.—This is a mixed station, partly military, partly civil. The whole number of Christians under the spiritual care of the chaplain is about 180. There are two services on Sunday in the church; also services on the festivals, and a Bible class held weekly. The chaplain is a trustee and the manager of the "Onslow Institution" for the Christian education of natives, an institution founded and endowed by a former collector. There is also a mission and famine orphanage superintended by the chaplain. Attached to this chaplaincy are five out-stations, distant 13 miles, 18 miles, 9 miles, 24 miles, and 49 miles, respectively, from Berhampore. These are visited either monthly or quarterly according to circumstances. There was raised in this chaplaincy for religious and charitable purposes during the year 1880-81 the sum of 1,445 rupees.

Cocanada with Rajahmundry.—The head-quarters of this chaplaincy is at Cocanada, a civil station on the coast. There are about 150 Christians under the care of the chaplain at Cocanada, and about 120 at Rajahmundry. There are three services on Sunday, and services on the principal festivals. There are two schools under the management of the chaplain. In Cocanada there is a hospital to be visited, and at Rajahmundry a gaol. Rajahmundry is 37 miles from Cocanada. The chaplain also has to visit Dowlaisheram, 32 miles from Cocanada, and Samulcotta, 30 miles. There is a cemetery at Cocanada, and also at Rajahmundry. There was raised for religious and charitable purposes in the year 1880-81 1,328 rupees.

Trichinopoly.—This is a military station. The number of Christians under the spiritual charge of the chaplain is about 373. There are three services on Sunday, and two during the week. The chaplain is manager of the "St. John's Vestry Orphanage and School." There is also a Sunday school, and a hospital. There is a cemetery at this station under the charge of the chaplain. There was collected for religious and charitable purposes during the year 1880-81 the sum of 1,513 rupees. Negapatam and Tranquebar are sometimes visited from this station.

Cuddalore.—This is a civil station, and the residence of a number of pensioners; the entire population under the spiritual care of the chaplain being about 150. There are two services on Sunday, and one week-day service. There is a girls' school kept up by the chaplain, with about 46 children on the roll. There are two hospitals and a cemetery. Attached to Cuddalore are three out-stations, visited monthly or quarterly. These are distant three miles, 13 miles, and 52 miles, respectively. There was collected for religious and charitable purposes in the year 1880-81 the sum of 1,418 rupees.

Coimbatore.—This is a civil station with about 170 persons under the spiritual care of the chaplain. There are two Sunday services, and one week-day service, besides services on the festivals, a weekly school-room lecture, and confirmation classes. There is a school, "All Souls' Church School," which is managed and financed by the chaplain. Also a Sunday school with 33 scholars. The municipal hospital is visited as occasion requires. Attached to this chaplaincy is the out-station of Palghaut, 33 miles distant, which is visited by the chaplain every alternate month. There was collected for religious and charitable purposes in the year 1880-81 the sum of 2,410 rupees.

Ootacamund.—This is the principal sanitarium on the Nilgiri Hills, and the seat of Government for about seven months of each year. The population consists mainly of Government officials, civil and military, with a settled community of residents and planters. In the hot season there are about 500 Christians under the spiritual charge of the chaplain. There are three services every Sunday in the church, and one in the European gaol. There is also daily morning service and evening service on Wednesday and Friday. A Bible class is also held on Friday. There is a hospital which is duly visited by the chaplain, and the European gaol is under his spiritual care. The chaplain is a trustee of the Breek's Memorial School for Eurasians and Europeans, and he is responsible for the religious instruction of the pupils. He is also manager of St. Stephen's Parochial School, for the finances of which he is responsible. There is a chapel of ease (St. Thomas' Church), opened during the season, and this is usually served by a missionary on leave, who draws 100 rupees per mensem for the Sunday duties. There are four out-stations visited by the chaplain every quarter. These are distant 25 miles, 30 miles, 21 miles, and 42 miles, respectively, from Ootacamund. There was raised in this chaplaincy for religious and charitable purposes in the year 1880-81 the sum of 7,654 rupees.

Wellington.—This is a military invalid depôt on the Nilgiri Hills. The number of troops is about 700. There are large spacious barracks, hospital, school, &c., but no church. A barrack-room is fitted up for Divine service, and seats about 270 persons. Service is held twice on Sunday, and service is generally held twice during the rest of the week, and on festival days. There is a cemetery under the charge of the chaplain. Religious instruction is given in the depôt school. The hospital is duly visited, and service held there twice a week. There was raised among the soldiers and officers for religious and charitable purposes in the year 1880-81 the sum of 696 rupees.

Coonoor.—This is a civil station on the Nilgiri Hills, though it is often visited by military officers for the recruiting of their health. There are about 300 Christians under the spiritual charge of the chaplain. There are three services on Sunday, and morning service daily throughout the week. There is a hospital, which is visited as circumstances require. This station is largely resorted to by invalids, and the pastoral work of the chaplain is at times heavy. There is an out-station, Kotagherry, distant 12 miles, which is visited every alternate month. There was raised in the year, for religious and charitable purposes 4,523 rupees.

Mysore.—In this station there are about 150 European or Eurasian Christians under the spiritual charge of the chaplain. Services are held in the church twice every Sunday and twice during the week. There is a Sunday school, a weekly Dorcas meeting, and a Bible meeting. There is a parish school which is managed and financed by the chaplain. There are three out-stations attached to this chaplaincy, distant respectively 16 miles, 27 miles, and 75 miles. These are visited by the chaplain monthly or quarterly. There is a cemetery at Mysore under the charge of the chaplain. There was collected in the year 1880-81 for religious and charitable purposes 268 rupees.

Mercara.—This a station in Coorg. The number of European and Eurasian Christians under the spiritiual charge of the chaplain is about 170. There is a service in the church twice on Sunday, and twice during the week. It is a military cantonment, with gaol and hospital. There are five out-stations, distant respectively 85 miles, 53 miles, 30 miles, and 20 miles. These are visited by the chaplain three times in a year or oftener. There was collected in the year 1880-81 for religious and charitable purposes 430 rupees.

Trevandrum with Quilon.—These two stations, the former the capital of Travancore, the latter a British cantonment in Travancore, form one chaplaincy. In Trevandrum there are about 130 European and Eurasian Christians under the spiritual care of the chaplain. These include the resident and his staff. There is service held in church twice on Sunday, and twice during the week. There is a cemetery, of which the chaplain has charge. A Sunday school is held, in which there are about 75 scholars. Quilon is distant 42 miles from Trevandrum. It contains about 80 persons under the spiritual care of the chaplain

chaplain, and it is visited by him once a month. There was collected in this chaplaincy in the year 1880-81 for religious and charitable purposes 1,158 rupees.

Calicut.—This is to a great extent a military charge. There are about 250 European and Eurasian Christians under the spiritual care of the chaplain. There are three services on Sunday, one service during the week, together with Bible class and meetings of the Church of England Temperance Society. There are two cemeteries. The army school is duly visited by the chaplain, and religious instruction is given. There is also a Sunday school. The hospital is visited twice a week, or oftener if necessary, and service is held there. The gaol is also visited when it has any European prisoners. Attached to this chaplaincy is the military out-station of Malliapooram, distant 32 miles from Calicut. This is visited monthly by the chaplain. He also visits Vythery and two other stations in South Wynaad four times a year.

Cannanore.—This is a military chaplaincy. The number of European and Eurasian Christians under the spiritual care of the chaplain is about 700. There are two services on Sunday at the church, and one regular week-day service, besides Saints' Day services, Bible class and temperance meetings, &c. There is a regimental school which is duly visited by the chaplain; also a hospital which is visited twice weekly, or oftener if necessary, and Divine service is held there. There are two out-stations, viz., Tellicherry, distant 14 miles, and Manantody, distant 57 miles; the former is visited once in two months; the latter once a quarter. There is a cemetery at each place.

Vellore.—This is a chaplaincy, the community being partly civil, partly military. There is service twice on Sunday, and daily during the week. There is a school kept up by the chaplain, and a hospital visited as occasion may require. There are four out-stations attached to this chaplaincy, viz., Arcot, Chittoor, Palmanair, Mudanapilly. These are respectively distant 14 miles, 22 miles, 26 miles, and 58 miles from Vellore. The first two are visited monthly, the third annually, and the fourth quarterly.

Vizagapatam.—This is a mixed station, partly civil, partly military. There are about 260 European and Eurasian Christians in the spiritual charge of the chaplain. There are two churches, one at Vizagapatam, and another at the out-lying suburb of Waltair. Service is held twice on Sunday, and on the festivals. There is also a weekly Bible class, and a Sunday school. The Vizagapatam Orphanage is under the charge of the chaplain; it contains 36 children. Attached to this chaplaincy are four out-stations, Vizianagram (military), Bimlipatam, Chicakole, Kimedi, distant respectively 32 miles, 19 miles, 61 miles, and 103 miles from Vizagapatam. The first two are visited monthly; the last two quarterly. In this chaplaincy the sum of 4,096 rupees was collected in the year 1880-81 for charitable and religious purposes.

Aurungabad.—This is a military station in the Nizam's dominions. The officers, bandsmen, and others connected with a Native cavalry regiment, an infantry regiment, and a battery of artillery, constitute the spiritual charge of the chaplain. There is a church. The out-stations are Jaulna, 40 miles distant, and Mominabad, 116 miles. Sum collected in 1880-81 for religious and charitable purposes *Rs.* 1,174-3.

II.—Stations not being Chaplaincies.

Christ Church, Mount-road, Madras.—This is an incumbency, the patronage of which belongs to the Colonial and Continental Church Society. The clergyman is paid by this society. Government grants a special subsidy of 200 rupees per mensem towards the salary and other church expenses. There are in the district about 800 persons under the spiritual care of the incumbent. There are two services in the church on Sunday, two during the week, besides Bible classes and temperance meetings. There are two schools, managed and financed by the incumbent, containing about 200 children. The incumbent visits the Magdalen Asylum, which, at present, has about six inmates. The district is a poor one and the work is heavy. There was raised in the year 1880-81 for religious and charitable purposes the sum of 7,030 rupees.

St. Thome.—This church is the property of the Society for the Propagation of the Gospel in Foreign Parts, and is usually served by their diocesan secretary, Government giving a subsidy of 100 rupees per mensem. There is a small community of Europeans and Eurasians near the church. Service is held twice on Sunday. There are two schools and a dispensary in the district; also an institution for destitute children, called the Gordon Refuge. There was collected in this district in the year 1880-81 for religious and charitable purposes the sum of 1,731 rupees.

Church Mission Chapel, Black Town.—This is situated within the district of South Black Town, and is private property belonging to the Church Missionary Society. It is served by the principal of Bishop Corrie's Grammar School, and he receives a salary from a small endowment established by the zeal and forethought of the former secretary of the society, Mr. Tucker. The chapel holds about 250 people, and is generally well attended. The incumbent does not usually profess to undertake any pastoral work, as his time is fully occupied by the duties of the grammar school. There was raised in the year 1880-81 for religious and charitable purposes the sum of 1,955 rupees.

Bangalore Fort.—This, together with the Church of All Saints, is served by a subsidised clergyman. A subsidy of 100 rupees per mensem is given for the fort. All Saints is served gratuitously. The number of Christians under the spiritual charge of this clergyman is about 500. Service is held twice a week at the fort, and three times a week at All Saints. There was collected at the two churches in 1880-81 for religious and charitable purposes 2,050 rupees. The clergyman has usually been the Warden of Bishop Cotton's College and School.

Berar.—This is a group of stations in the ceded districts, served by a clergyman, who receives a salary of 500 rupees from the Government of India. The following are the places visited by the incumbent:—Amraotee, Elichpur, Akola, Hingoli, Basim, Yeotmahl, Badnaira, Shegaon, Khamgaum, Chikadla. The total number of Europeans and Eurasians thus brought under his spiritual care is about 400. There are four churches; there is also a cemetery in each station.

Chudderghaut.—This station comprises the staff of the resident of Hyderabad, together with European and Eurasian employés of the Nizam. It is not a chaplaincy, but is served by a clergyman who derives his income partly from the Nizam and partly from a subsidy by the Government of India. The station contains about 800 Christians, of whom nearly 700 are Eurasians. There are two services every Sunday in the church, and two on week-day evenings. There is a school containing about 55 children, also a Sunday school. The clergyman visits two out-stations, distant 30 and 40 miles respectively from Chudderghaut.

Yercand.—This is a small station on the Shevaroy Hills. It is not a chaplaincy, but for some years the duty was taken during the season by a missionary or other clergyman (not a chaplain) on leave, the Government giving a subsidy of 100 rupees per mensem. Of late the residents have secured the services of a Eurasian clergyman. There is a neat church in the station, where service is held twice on Sunday. The clergyman visits Salem, distant 12 miles, once a month. There was collected in the year 1880-81 for religious and charitable purposes 1,243 rupees.

Cochin.—The incumbent of this station is paid by the London Society called the "Colonial and Continental Church Society." Government gives 100 rupees as a grant-in-aid. The number of European and Eurasian Christians is about 230. There are two services on Sunday and one during the week, besides mission services and Bible class. The incumbent keeps up a school for boys and girls. He also visits British vessels in the harbour.

Kurnool.—This is a small civil station. It is served by a European clergyman, who receives 100 rupees per mensem from Government. It contains about 60 European and Eurasian Christians, has a church, cemetery, and mixed school. There are two services on Sunday.

Masulipatam.—

Masulipatam.—This is a small civil station. It contains about 120 European and Eurasian Christians, and is served by one of the resident missionaries of the Church Missionary Society gratuitously.

Palamcotta.—This is a small station, in which is located a regiment of Native infantry. There are about 120 European and Eurasian Christians, and they are under the spiritual care of Bishop Sargent of the Church Missionary Society. His services are gratuitous. There is a church and a cemetery. Service twice on Sunday.

Pulicat.—This is a small station North of Madras. It is served by a Eurasian clergyman in the employ of the "Colonial and Continental Church Society," Government giving 150 rupees as a grant-in-aid. There are about 20 European and Eurasian Christians under the spiritual care of the incumbent. There is a church and a cemetery, service being held twice on Sunday. The clergyman also ministers to about 50 native Christians.

Tanjore.—This is a head civil station, and the head-quarters of a mission belonging to the "Society for the Propagation of the Gospel in Foreign Parts." The missionary in charge takes the English service, Government giving a subsidy of 100 rupees per mensem in consideration thereof.

Madura.—This is a head civil station, and an important railway station. The European and Eurasian population is about 150. The clergyman is supported from the Madras Additional Clergy Fund with a Government grant-in-aid of 100 rupees a month. Besides his own pastoral and church duties, he has the oversight of a small native congregation. Sum collected in 1880-81 for religious and charitable purposes, *Rs.* 1,098. 2. 4.

Tranquebar.—A small civil station. The British Government, under their agreement with the Danish Government, hold the church and a sum of money on condition of providing a clergyman. The European and Eurasian population is now only 33; but as a few are of Danish descent, an East Indian clergyman is stationed there on a salary of 100 rupees a month.

Negapatam.—A civil station and head-quarters of the South Indian Railway, with a population of about 200 Europeans and East Indians, of whom about half are connected with the railway. There is a church, burial-ground, and school. The clergyman is maintained on the Madras Additional Clergy Fund, with a monthly grant of 100 rupees from the Government. The sum collected in 1880-81 for religious and charitable purposes was *Rs.* 821. 13.

Tuticorin.—A Sub-collector's station on the sea, a terminus of the South Indian Railway. Has a church and burial-ground. The European and Eurasian population numbers nearly 50, and is under the charge of a missionary of the Society for the Propagation of the Gospel, who receives for his services 35 rupees a month from Government. The sum collected for religious and charitable purposes in 1880-81 was *Rs.* 801. 4. 6.

Ramnad and *Paumben.*—The former is an assistant collector's station. The European and Eurasian population at each is small. A missionary of the Society for the Propagation of the Gospel ministers to them gratuitously. Sum collected for religious and charitable purposes in 1880-81 was, *Rs.* 735. 6.

Wynaad.—An extensive district, in which for some years there have been about 200 planters and others; but latterly this number has been largely increased by the gold diggings. When no separate clergyman is residing there, North Wynaad is visited from Cannanore, South Wynaad from Calicut, and the third or south-east division from Ootacamund. But for many years earnest endeavours have been made, and are still being made, to secure fuller ministrations than a quarterly visit from a chaplain, but with interrupted success. Recently, one of the clergymen of the Additional Clergy Society has been labouring there on a monthly salary of 400 rupees, of which Government contributed 100 rupees; but now again the district is without a resident clergyman. Two churches and a school-chapel have been begun, but are not completed.

Trinity Church, Madras.—This is a small church, built entirely by private contributions, with a population of the middle class and poor. The Church

Missionary Committee are the patrons, and the expenses of the church and its services are provided without the aid of Government.

Madras Railway.— In addition to the work carried on in the above stations, the Madras railway is supplied with two chaplains—one working on the south-west line, over about 400 miles, the other on the north-west line, over about 340 miles. The European and Eurasian population on the two lines amounts to fully 1,000.

The salaries are met by grants from Government and by handsome contributions from the shareholders of the railway.

MEMORANDUM on the Duties of GOVERNMENT CHAPLAINS in the Diocese of *Bombay*.

Aden.—Two chaplains, with two churches five and a half miles apart.
One regiment of British infantry.
Three batteries of artillery.
One regiment of Native infantry; one company of sappers and miners.

These troops are distributed in three different positions, the Camp, the Isthmus, and Steamer Point, the distances being, the Isthmus two miles, and Steamer Point six miles from the Camp.

Ships of Her Majesty's fleet are constantly on duty at the stations. During the last year two such ships, *without chaplains*, spent five months each at Aden.

The point is the head-quarters of the staff, both civil and military, and there is a considerable civil population (322 by census of 1881), consisting of persons connected with the port and of the employés of shipping companies.

For the first time, as far as I know, Aden has for the last four months had the services of two chaplains. The work, including the charge of all three positions, is far too much for one man to discharge efficiently, and I intend for the future always to recommend that Aden shall be provided with a second chaplain before any of the smaller Bombay stations are filled.

The chaplain at Steamer Point is directed to offer to hold services on board Her Majesty's ships. He has under his charge a soldiers' and sailors' institute, which this Government considers so meritorious an institution that a grant has lately been made to provide sleeping accommodation for sailors on shore.

Ahmedabad.—One chaplain, with two churches about three miles apart. One out-station, four visits.
One company of British infantry.
Half battery of artillery.
Two Native regiments.

The camp and the city are about three miles apart. The camp is the head-quarters of a division; the city, of a collectorate; and there is the usual complement of officials. There are also Europeans engaged in the cotton trade.

The chaplain is in spiritual charge of the employés of two railways. The large and important terminus of Saharmati (Rajputana State Railway) is separated from the camp by the river, and the charge of it is a most formidable addition to the chaplain's work. He has also to visit the employés of the Bombay, Baroda, and Central India Railway, and hold special services for them, as they live far from either church.

The chaplain of Ahmedabad has therefore to hold services in four different places. He has the usual military schools and hospitals to visit. The employés of the Rajputana Railway are actually Government servants; those of the Bombay, Baroda, and Central India, a guaranteed railway, are closely connected with Government.

Ahmednagar.—

Ahmednagar.—The number of European troops has varied much of late years. Depôts of two regiments were there during the Afghan war. At present there are—

Head-quarters and three companies of British infantry.
One battery of artillery.
One regiment of Native infantry; head-quarters of collectorate with the usual staff.

Railway officials and employés, with other civilians, 110 in number.
Out-stations—

Siroor, four visits.

Dhond is visited according to the number of English church residents.

Baroda British Residency—

Two companies of British infantry.
Half of a battery of artillery.
One regiment of Native infantry.

The civil European population numbers 56.

Out-stations—

Surat, 10 visits, regiment of Native infantry, and about 50 civilians.

Broach, six visits, regiment of Native infantry.

Tekul.—Sanitarium for troops in the hot season. The station work is light, there being but a small civil population. The out-station work leaves only about 30 Sundays, when Baroda has the benefit of the chaplain's services.

Belgaum.—Two chaplains, with two churches.

(1) Belgaum Fort.

Out-stations—

Dharwar, where the chaplain of the fort resides in the rains. It has about 50 to 60 Europeans during the rains; sometimes more. These are all Government servants and their families. The station is the head-quarters of a collectorate, and revenue survey and trust officers come in for the rainy season. There is a Native regiment and a small European school.

Karwar and *Ratnagiri* are visited by the chaplain of the fort for about six weeks in the cold season.

Kaladgi.—Four visits.

(2) *Belgaum.*—(Camp) head-quarters of a brigade.
One regiment of British infantry.
One battery of artillery.
Two regiments of Native infantry.
Head-quarters of commissioner, southern division, and of collectorate.

The chaplain of the camp receives assistance from the chaplain of the fort when resident at Belgaum. At other times he has to give Sunday services in both churches. He has the usual military schools and hospitals to visit, and also St. Mary's day school for the children of civilians. The civil population is about 100 persons.

As a matter of fact, it is only when the staff is unusually strong, as it is at present, that two chaplains are resident at Belgaum at the same time.

Bombay.—Five chaplains, serving four churches.

St. Thomas's Cathedral.—Two chaplains; two regiments of native infantry, 80 families of Ordnance and Commissariat department. The civil population of the district is large, as it includes the whole of the principal business quarter of Bombay, the arsenal, the dockyard, the Custom House, and all Government

offices, European General Hospital, &c. In the census of 1881 it is returned as 1,590.

The chaplains are in charge of the cathedral high schools for boys and girls. The senior chaplain is secretary to the Diocesan Board of Education, and a member of every important diocesan committee. The services of the cathedral church require two chaplains to maintain them properly. The junior chaplain acts also as domestic chaplain to the bishop when in Bombay, and has his share of the work of committees.

Out-stations—

Matheran.—From March to June, in October and November, and at all holiday times; there is a large miscellaneous population at this hill station, including, on Sundays, a large number of Government officials, and their families all the week. Sixteen visits are paid during the year.

Shana.—Eight visits.

Bandura.—Undertaken by a clergyman of the Church Missionary Society, but since the archdeacon has been in Bombay he has been associated in the charge, and visits two out-stations.

St. John's, Colaba.—Military depôt.

Head-quarters and five companies of a regiment of British infantry.

Two batteries of artillery.

The usual military schools and hospitals; civil population of 100; many conductors, &c., in Government employ.

The lunatic asylum is under the chaplain's care. He is also secretary of S. P. G., joint secretary of A. C. S., and member of all important diocesan committees.

Christ Church, Byculla.—This district has a large, poor civil population scattered and frequently shifting; the number of well-to-do residents is very small.

The Great Indian Peninsula Railway Hospital is under the chaplain's charge.

The schools of the Bombay Education Society, with 350 children, many of them children or orphans of Government employés, civil or military, and of railway servants, are also under his charge. The chaplain is secretary to the Bombay Education Society, and sits on many other diocesan committees.

This is the most important civil charge in the diocese served by a chaplain single-handed.

All Saints, Malabar Hill.—Served by the Venerable the Archdeacon of Bombay, who has recently been placed on general duty in Bombay. The staff of the diocese has never till the last few months been strong enough to allow the venerable the archdeacon to give any appreciable portion of his time to sharing in the administrative work of the diocese. He has always hitherto had a full chaplain's work, besides the entire work of his office. It is not probable that the present arrangement can be made permanent, but the incidence of furlough among the chaplains is such that the staff is unusually strong at present. Should this arrangement come to an end, one of the cathedral clergy must reside on Malabar Hill and serve All Saints Church as far as is practicable, the bishop taking some of the services when in Bombay.

In addition to the duties of their churches and districts, the Bombay chaplains take their turn with the other clergy in serving the Sewree cemetery, which lies seven miles from the quarters of the Colaba chaplain, who lives furthest from it, and three from those of the Byculla chaplain, who lives nearest to it.

There are four other places of worship in Bombay connected with the Church of England. The ministers of two of these draw an allowance from Government. An allowance is also made to the harbour chaplain, and to the minister who visits the gaol and the workhouse.

Deolali.—Chaplain, no church. Camp of rest for British troops on their way between Bombay and Upper India.

During the hot season and rains there are only the commandant and staff of the depôt. At this time the chaplain is frequently sent to do duty elsewhere. During the trooping season there is a moving force of from 200 to 4,000 men in

in the camp: at such times there are occasionally hundreds of men in the hospital, and burials daily. From May to October the ordinary population consists of the officers of the staff, and two companies of British infantry.

Out-stations—

Assirgarh.—Sanitarium for British troops; 12 visits during the year.

Dhulia.—Head-quarters of collectorate; eight visits; the congregation numbers about 12.

Disa.—Chaplain, Barrack church. Head-quarters of a brigade. Head-quarters and five companies (generally) of British infantry; at present only one company.
One battery of artillery.
One regiment of Native infantry.
One regiment of Native cavalry.
Large telegraph station.
European and Eurasian telegraph employés and their families, about 50 in number.

Out stations—

Mount Abu, with Church.—The chaplain of Disa resides here six weeks in the hot season, and pays seven visits besides. Sanitarium for British troops. Many officials (including the Agent to the Governor General for Rajputana) and the families of others spend the hot weather there. There are many of them in the Political Department, and so cut off entirely from Divine service for a large part of the year while resident in Native States.

Abu Lawrence Asylum of about 70 children of soldiers.

Palinpur.—With about 30 employés of the Rajputana State Railway; visited four times a year.

Erinpura.—Two visits.

Khandala.—Sanitarium for British troops. Of late there have frequently been troops there in the cold weather as well as in the hot; once a regiment of British infantry, now a battery of artillery. A chaplain has resided there since the closing of the Gharpuri barracks and chapel, who has visited Lanauli, with a civil population of 187 persons.
This relieves the chaplain of Saint Paul's, Poona, of all his out-station duty.

Kirkee.—Head-quarters of artillery for the Bombay Presidency.
Three batteries of artillery.
One company of Sappers and Miners.
One company of Royal Engineers.
One company of British infantry.
Small Arms Factory.
Powder works.
Government House, and quarters of his Excellency the Governor's band. The civil population is returned as 35 in the census of 1881.

Nasirabad.—Head-quarters of a brigade. Head-quarters and five companies of British infantry.
Battery of artillery.
One Native infantry regiment.
Part of Native cavalry regiment.
Civil population is about 25 persons, but this does not include the families of married soldiers.
Usual work of a large military station.

Nimach.—Three companies of British infantry.
Battery of artillery.
One regiment of Native infantry.
Part of a regiment of Native cavalry.
Usual work of a military station.

A considerable civil population is growing up at Nimach of State railway employés, for whom separate services are becoming necessary. The present number of the civil population is about 150.

Poona.—Two churches and one military chapel (at present closed); served generally by three, at present by two chaplains. Head-quarters of Government during the rains. Head-quarters of Bombay army, of a division and a brigade, and of a collectorate.

St. Mary's Cantonment Church.—Head-quarters and eight companies of a regiment of British infantry. Many warrant officers and their families.

Two regiments of Native infantry.

One regiment of Native cavalry.

All the usual work of a military station. There is a large civil population; the permanent element consists of Government officials of all classes, including a large number of clerks in Government offices, and others of the same class; also pensioners, and a larger number of poor Europeans than any other station in the Presidency except Bombay. There is beside these a large fluctuating element of well-to-do people, almost all Government servants.

The Bishop's High School for Boys and St. Mary's High School for Girls are under the chaplain's sole management; he has also a share in the management of the Pensioners' Charity School. He is chairman of committee for both the high schools. The Widow's Home and the Religious Book Depôt are in his charge, and he has the care of a large cemetery. The total Christian population of Poona cantonments is returned as 7,068, of which 3,787 belong to the Church of England.

Out-stations—

Gharpuri Chapel.—At present closed, owing to unhealthiness of barracks. Usually head-quarters and five companies of European regiment.

St. Paul's Church, Sholapur, in civil limits.—(Poona). The civil population is of the same class as in St. Mary's district. Many military officers with their families attend the church. The military finance offices of the Presidency are in the district. The congregation consists mainly of Government servants, civil and military. The Victoria School for European and Eurasian children is under the chaplain's charge, and also a share of the management of the Pensioner's School and of the Sassoon General Hospital. He also has pastoral charge of the Military Prison with from 50 to 60 Church of England prisoners.

The railway employés are also attached to the civil chaplains of Poona. The civil European population of Poona is returned as 1,203. The total number civil and military, coming under the chaplain's charge may be estimated as about 1,200.

Out-stations—

Lanauli, with 250 railway employés in it.

Khandala, to which 12 visits are paid annually. When no chaplain is resident at this station, the chaplain of St. Paul's resides there in the hot season. (*See* Khandala, p. 57.)

Turandhar, a sanitarium with an average number of 70 soldiers belonging to the Church of England, visited 12 times in the year.

Quetta.—A Bombay chaplain has recently been detached to minister to the Quetta brigade.

Head-quarters and eight companies of British infantry.

One battery of artillery.

One mountain battery.

Four regiments of Native infantry.

One regiment of Native cavalry.

This garrison has since been reduced by the withdrawal of some Native troops. The civil European population is between 50 and 100.

Rajkot.—

Rajkot.—A chaplain is stationed here when, as now, the staff is unusually strong.
Regiment of Native infantry.
Detachment of Native cavalry.
Head-quarters of Political Agent for Kattiwar.

Out-stations—

Bhuj.—Regiment of Native infantry.

Bhaunagar.—Growing civil population, chiefly of railway employés. The total number of the European and Eurasian population under the chaplain's charge is about 250; but it is much scattered and increasing.

Satara with Mahabaleshwar:—With two churches.

Satara.—Two companies of a regiment of British infantry.
Regiment of Native infantry.
Head-quarters of a collectorate.
Military school and hospital.

Mahabaleshwar.—The chaplain of Satara resides here in the hot season and part of the cold; and visits the head-quarters of the Bombay Government when stationed here during the hot season.

MEMORANDUM on the Duties of GOVERNMENT CHAPLAINS and other CLERGY of the CHURCH OF ENGLAND in the Diocese of *Rangoon.*

Rangoon (*Town*).—One chaplain, who is also archdeacon. This is a civil chaplaincy, but the chaplain has to visit, and hold services on board any of Her Majesty's ships when stationed at Rangoon. It is the head-quarters of the Local Government, and has a large European population, computed at considerably more than 2,000, consisting of Government officials and employés, merchants, tradesmen, &c. The chaplain holds three services on the first Sunday in the month, two on other Sundays. He has divine service also on all holidays, and during Lent and Advent. The Rangoon General Hospital, with from 12 to 15 European patients, is visited by the chaplain regularly once a week, and as much oftener as is necessary in serious cases. The diocesan school for European boys and girls is under his charge, and he has one* out-station, Bassein, visited three times in the year.

Rangoon Cantonments.—A military charge, with an average strength of about 500 men, who belong to the Church of England, exclusive of the women and children attached to the regiments, and about 150 other residents, official and unofficial. On Sunday the chaplain holds divine service twice in the church, and once in the military prison. On one Sunday in the month he has in addition to the above a service for children. Two regimental hospitals, two schools, and the military prison are visited by him. He has only one out-station, Bassein, which he visits three times a year.

Thayet Myo.—A military station, with a European population averaging between 500 and 600 members of the Church of England, of which only about 30 are civilians. On Sundays the chaplain has alternately two and three services in the church. On week-days, one service in hospital, and two in church during the week, as well as on all holidays. There are two hospitals and one school under his charge, visited twice a week regularly, and the hospitals oftener if required. There are no out-stations attached to Thayet Myo.

Tounghoo.—A military station, with an average strength of 300 men, who are members of the Church of England, but this does not include officers, staff-serjeants,

* In September next an Additional Clergy Society's Chaplain will be stationed at Bassein.

serjeants, apothecaries, women and children. The addition of these would raise the total of military persons to about 400. The number of non-military Europeans is returned as 30 adults. There are four hospitals under the chaplain's charge. two for males, and two for females, which he visits regularly once a week, and as much oftener as required. He holds service once a week in each male hospital. In church he has divine service twice every Sunday and twice during the week. He has two military schools, which he visits for religious instruction, and one out-station, Shwayghin, visited three times a year.

Port Blair, Andaman Islands.—This is the Indian convict station, with a small garrison of European and native troops, of which an average number of from 100 to 120 are members of the Church of England. There are rather more than 100 other residents, almost entirely official. The chaplain holds divine service twice every Sunday. He has two hospitals under his charge, which he visits whenever required, and is Honorary Secretary to the School Board, under which there are several Government schools. He has to visit the Nicobar Islands, Camorta, and Nangkowri twice a year.

Moulmein was formerly a Government chaplain's station, but is now served by an Additional Clergy Society's chaplain, who receives a grant of 100 rupees a month from Government. The European population is large, and has been returned at about 800. Another return, however, gives only 600. There are the head-quarter wings of two Native regiments stationed here; the number of military persons returned as members of the Church of England is about 25. The civil European population is made up of Government officials, merchants, tradesmen, &c. The chaplain holds divine service three times every Sunday, and twice during the week. One hospital, with a small number of European patients, varying from six to ten, is visited by him, and the Church of England Orphanage is under his charge. His out-stations are Tavoy, Mergui, and Amherst, with congregations averaging respectively 12, 14, and 15, which are visited by him four times a year.

Akyab.—A civil station, with a considerable mercantile community, is now served by an Additional Clergy Society's clergyman, who holds two services on the Sunday, visits the ships in port, and four out-stations, each twice a year, Kyouk Phyoo, Sandoway, Tongoop, and Ayeng.

These are the only stations in British Burmah which have a resident clergyman of the Church of England, but the civil stations on the Irawadi,* Henzadeh, Prome, &c., are visited by the Rev. S. Marks, Missionary, S. P. G. Whether he receives a grant from Government for this, or only his travelling allowance, I am unable to say.

In the absence of any more recent and complete return from the diocese of Rangoon, I have compiled this from the last returns of clerical work sent to the Bishop of Calcutta in 1877-78, while British Burmah was still a part of his diocese, and from a few notes lately received from the Archdeacon of Rangoon. But I think that they represent with sufficient accuracy, for all practical purposes, the present condition of the Burmah stations.

(signed) *J. Baly*,
Archdeacon of Calcutta.

From the Venerable *J. Baly*, Archdeacon of Calcutta, to the Right Reverend Lord Bishop of Calcutta, and Metropolitan of India.

My Lord, Calcutta, 28 April 1882.

In submitting the memorandum relating to the duties of Government chaplains, and other clergy of the Church of England employed by Government in India, I beg permission to make some supplementary remarks on the constitution of the European congregations and classes, on whose behalf they are employed,

* In September next an Additional Clergy Society's Chaplain will be appointed to these stations.

employed, and on the direct value of the work done by them to the Christian as well as its indirect value to the non-Christian population, and to mention some of the reasons which, in addition to this, in my opinion, justify their employment.

I believe that the attention of the Government of India has already been directed to the several classes on whose account the State maintains or helps in maintaining a certain number of clergy. They may be enumerated as follows:—

A.—British soldiers of all grades, both regimental and on staff employ.

B.—European civil servants of Government, covenanted and uncovenanted.

C.—Europeans and Eurasians, born and settled in the country, employed in a subordinate capacity by Government, as clerks, &c., or being the children, or descendants of those who are, or have been so, employed.

D.—European employés on the State and guaranteed railways.

E.—Europeans and Eurasians, unconnected with Government service, and fairly well-to-do, as merchants, tradesmen, planters, &c.

F.—The very poor European and East Indian population found principally in the larger cities and stations, in great part the children and descendants of European workmen, soldiers and clerks They are unemployed, or very poorly employed, living a precarious hand-to-mouth kind of life, and generally helpless and thriftless.

Very few, if any, European congregations are composed solely of any one of these classes, and the following classification will show sufficiently, for all practical purposes, the distribution among them of the clergy of the Church of England only, who are salaried by Government wholly or in part.

I.—Congregations principally, in some cases almost entirely, military. The latter are found only in stations which have a separate church and chaplain for the military, as Allahabad, Lucknow, Mian Mir. The civil element in military congregations is comparatively very small, and drawn generally from Classes B. and C., with a small admixture of E.

II.—Congregations principally civilian, and composed generally of Classes B., C., E., and F. With a few exceptions, the great majority in civil congregations are directly or indirectly connected with the Government service, and there is, in all of them that I know, a small military element, chiefly of officers on the staff; but in some the proportion of military is very considerable.

III.—Railway congregations composed almost entirely, or chiefly, of Class D.

IV.—Mixed congregations, in which the proportions of the civil and military are nearly equal.

The distribution of chaplains varies from time to time, as the exigencies of the work demand. But at present, to the best of my knowledge, it is as follows, taking account only of the principal stations in which the clergy reside, and not of their out-stations:—

Diocese of Calcutta.—Congregations of Class I. are served by 29 chaplains, wholly paid by Government.

Congregations of Class II. are served by 13 Government chaplains, and 11 aided clergy, who are engaged and paid by voluntary associations, and receive from Government a grant of 100 rupees or 150 a month.

Congregations of Class III. are served by seven aided clergy, six of whom receive 150 rupees per mensem, and one 100 rupees from Government.

Congregations of Class IV. are served by three chaplains, and three aided clergy, two receiving grants of 150 rupees per mensem from Government, and one a grant of 100 rupees.

Besides these, there are eight clergy receiving no grant from Government, ministering to European congregations of Classes II. and IV; and one clergy-

man, ministering to the European sailors in the port of Calcutta, is supported by the voluntary contributions of the community, with a grant of 100 rupees per mensem from Government.

Diocese of Lahore.—Congregations of Class I. are served by 18 chaplains, and one aided clergyman receiving a grant of 200 rupees per mensem from Government.

Congregations of Class II. are served by three chaplains, and one aided clergyman receiving 100 rupees per mensem from Government.

Congregations of Class III. are served by two aided clergymen, receiving each a grant of 100 rupees per mensem.

Congregations of Class IV. are served by two chaplains, and one aided clergyman receiving a grant of 100 rupees per mensem.

Diocese of Bombay.—Congregations of Class I. are served by 16 chaplains.

Congregations of Class II. are served by six chaplains, but of these, three congregations have a large admixture of the military, and two have only chaplains temporarily attached, owing to the unusual strength of the clerical staff at the present time. One congregation of Class II. is served by a missionary receiving no grant from Government.

In addition to these, one aided clergyman officiates as harbour chaplain at Bombay, and two minister to congregations in the city of Bombay, but no return has been made of the amount of grants made to them.

Diocese of Rangoon.—Congregations of Class I. are served by four chaplains.

Those of Class II. by one chaplain, who also is archdeacon, and by two aided clergymen, each receiving 100 rupees a month from Government.

Diocese of Madras.—Congregations of Class I. are served by fifteen chaplains.

Those of Class II. by nine chaplains; but of these only three seem to have any large proportion of wealthy civilians. The rest, so far as may be judged from the diocesan return, are composed principally of the middle and poorer class of Europeans and Eurasians.

Congregations of Class IV. are served by eight chaplains.

Besides these, there are twelve congregations served by aided clergy, and five by clergy receiving no grant; of these two only are of Class I., and two of Class III.; the rest are of Class II., but generally composed of the middle and poorer classes.

It appears from the above that throughout the whole of India 32 chaplains are assigned to congregations of Class II. against 95 to Classes I. and IV.; and with regard to the former it should be stated—

(1.) That the great majority of their members are connected with the civil departments of the Government service, that a large proportion of these are in the subordinate grades, and that of the small unofficial element there are generally more poor than rich.

(2.) That in some of them the admixture of the military element is so large that it would have been almost true to call them mixed congregations. The chaplain of Simla with Jatogh, for instance, though classified as "principally civil," has nearly as many military persons under his charge as civilians.

(3.) That the chaplains attached to these congregations have almost invariably other special duties.

For instance, in Calcutta, the cathedral chaplains have the charge of the Presidency Gaol and General Hospital; the chaplain of St. John's has spiritual charge of the Medical College Hospital, and visits the civil station of Berhampore once a month. The civil chaplain of Lucknow has the charge of a battery of artillery, three miles distant from his own church, and of the military prison, and visits three out-stations.

At Nagpur the chaplain has a detachment of troops under his charge, and visits seven out-stations.

At Allahabad he visits the Central Gaol, five miles distant, every week, and one out-station,

out-station, and has charge of the very poor East Indian population in the city, which is three miles away from his own church.

The reports of clerical work will show that one or more of these remarks applies to almost all chaplains attached to congregations principally civil; and that to represent them as ministering solely or chiefly to wealthy civilians, official and non-official, conveys an entirely erroneous impression of their work. Considering them in the aggregate, the wealthy who come under their charge are far out-numbered by those who have small means, or are quite poor, and by far the larger portion of their pastoral work lies among the poor and middle classes of Europeans; in ministering to the relief of their poverty, in providing for the religious and secular instruction, and giving them that encouragement and guidance which they need more urgently, and therefore receive more willingly than the rich and well-educated.

This employment and payment of clergy by the Government has recently been spoken of in a more or less public manner, as though it were an establishment and endowment of the churches whose clergy are employed. In reality it is nothing of the kind; the Government of India contracts only with the men it employs for a certain kind and amount of work, which it has determined to be necessary.

Owing to the frequent transfers in the course of service, the necessity of living in small and scattered communities, or to poverty, the condition of by far the greater portion of the European population is such that it is unable to procure for itself either a medical or clerical staff adequate to its bodily and spiritual needs. Government recognising this fact, and also that the number of Europeans who may be regarded as fairly well-to-do, and are unconnected either by present or past claims with its own services, is in comparison extremely small, has accepted both as a Government and an employer of labour, the obligation of providing in whole or in part for all who are in its service and employment, and for their families, the necessary supply of clergymen and doctors; and has officially ruled that the ministrations of the clergy employed in its service shall be extended to others also, although not in the service of Government.

The medical and clerical departments of the Government service are therefore exactly on the same footing; and the employment of the clergymen who are in the one is no more the establishment and endowment of the Roman, Anglican, and Scotch churches, than the employment of the doctors in the other is the establishment of an English, Scotch, or Foreign College of Physicians. All that Government does in both departments is to engage men whom it thinks fit for work which it thinks necessary.

The question therefore is not about the establishment and endowment of Christian churches, but about the employment of Christian clergymen by the Government to do clerical work in India; and it appears to me that this question should be decided by the following considerations:—

1. Is it possible, or can it reasonably be expected, that the European Christian community can entirely provide for the required amount of clerical work from its own resources?

2. Is clerical work itself of any intrinsic value, or necessary?

3. Are the clergy selected by Government suitable for the work required?

4. Is that work fairly done by them, and not excessively paid for by the State?

5. Is the payment of Christian clergy by the State from the general revenue unjust to non-Christian taxpayers?

These questions should be considered one by one.

To the first the answer may be given that it is generally admitted that British soldiers of all grades (Class A.) cannot be reasonably expected to provide

the required amount of clerical work from its own resources, and therefore that it is a legitimate charge upon Government;—

1. On account of their temporary residence in India.

2. On account of their frequent transfer from station to station, and employment on active service.

3. Because the pay of about 90 per cent. is little above subsistence allowance.

With respect to Class B., it may be said that when a sufficient number is permanently settled in the same place, it is possible for them to provide for their own religious needs; but this is a rare condition of their service. The general rule is, that they are always liable to frequent transfer, and that only a few of the class reside in the same station. Government, therefore, in view of this fact, has officially accepted the supply of their religious needs as a legitimate charge upon itself.

Classes C. and D. (Europeans and Eurasians employed by Government in subordinate capacities, and railway employés, with their respective families and descendants) are also liable to constant changes from place to place, live in small communities, and have generally very small means. It is not possible for them to pay for their own clergy out of their own resources, and if they are to be provided with them, part at least of the cost must be met by the Government.

Class E. cannot advance any claim upon Government as an employer of labour; but in places where it has provided or helped to provide churches and chaplains for its own civil and military servants, Government has not excluded the unofficial civilians of this class from the churches, and has ruled, as said above, that its chaplains should baptize, marry and bury them, and perform the other duties of their office for them. Where, however, as in the tea and indigo districts, no Government chaplain is stationed, this class provides its own clergymen, Government only contributing a grant-in-aid* on account of its own servants, civil or military, stationed in the district.

Class F. is found in the large towns, and use the churches and clergy there provided. A large portion of them is Roman Catholic; but the poverty found in this class is relieved principally by the collections of the Anglican congregations, which are distributed without reference to denominational differences. In Calcutta and Allahabad, where this class is found in greatest numbers, separate parochial districts, with church, school and orphanage, are maintained by the private contributions of members of the Church of England.

If the religious grant were entirely withdrawn, the Christian communities, both civil and military, in nearly all the mofussil stations, would at once be deprived of Christian ordinances. No doubt the additional Clergy Society and other voluntary agencies would endeavour to supply the want, but at best it could only be done by slow degrees and to a partial extent; and the money applied to this purpose would be diverted from other necessary objects, education, the relief of European poverty, &c. The only places, as a rule, where the European congregations are permanent, large, and wealthy enough to provide for their own religious needs from their own resources, would be the seats of the provincial governments, and some of the hill stations. But these are precisely the congregations which contribute now most largely to the religious, charitable and educational institutions of the country, and carry on work both in their own stations and elsewhere, which otherwise must be left undone, or be paid for by the State. It must be considered also that such congregations are very far from being composed entirely of wealthy persons, official or unofficial; a very large proportion of their members are of small means, and in the service of Government, and there are besides many absolutely poor in the church district, to whose relief and maintenance the wealthier members largely contribute both in and out of church. If an exact balance could be struck between the value in money of the work done by the well-to-do members

* At Kurseong, for instance, a grant-in-aid was refused on the ground that the population of the station and district was entirely unofficial, and the tea planters have provided their own chaplain. Since the establishment of the Bengal Government Railway School at Kurseong the Planters' chaplain has given religious instruction to its scholars, and receives now a grant of 20 rupees a month from Government on account of this work.

members of any congregation at such places as Allahabad, or Calcutta, or Simla, and the proportion of the religious grant now made to the entire congregation which could fairly be debited to their particular account, it would be found that they give more than they receive. If they were entirely thrown upon their own resources in respect of religious ordinance, they could doubtless provide for themselves, but not for others, or only to a much less extent; nor would they feel the same responsibility to do so, and the probable result would be a loss to the State in the total amount of the good work done by them for the people in India.*

With regard to the second question: the estimate of the intrinsic value of clerical work will depend upon the view taken of the value of Christian morality, of the truth of the Christian revelation, and of the use of religion generally to society. But of its practical necessity few will doubt who take the trouble to consider what would be the effect upon any Christian society, especially on one so situated as the European population of India, who were deprived of clergy to baptize their children, to marry their adults, to bury their dead, to celebrate public worship, to administer the Lord's Supper, to instruct the young in Christian faith and practice, and to set before all men publicly the moral lessons of religion.

The third question is as to the fitness of the clergy employed, on which it is only necessary to say that the Government employs, as best suited to its purpose, and in the proportion which it considers reasonable, the clergy of the three great denominations of English Christianity, viz., of the Anglican, Roman, and Presbyterian churches, because by far the greater number of Christians belong to one or other of them. It does not, as a rule, employ the clergy of other Protestant denominations, Wesleyans, Baptists, or Congregationalists, partly because they number too few members in any one place to demand a special clergyman, partly because they differ so slightly from one or other of the two Protestant churches whose clergy are employed, that the cases are very few indeed in which there is a conscientious difficulty of communion with either the Anglican or the Presbyterian Church.

Nor, in reply to the fourth question, can it be said of the clergy employed by the State that their work is ill done and too well paid. No special fault on this score is found even by those who object to their employment. Neither Roman, Anglican, nor Presbyterian clergy have been charged with showing less industry, zeal, and devotion to work than any other class of Government servants; nor is it alleged that, considering the class from which they are taken, the cost of their professional training, the exigencies of their position, the responsibility of their office, and the amount and kind of work which they have to render, their pay is excessive. The documents submitted on the work of the Anglican clergy in the service of Government afford, I hope, sufficient evidence on this point, so far as they are concerned; and I am sure that as much may be said for the Scotch and Roman Catholic clergy.

In reference, however, to the fifth question, it has been urged, although not by the better informed and more thoughtful section of the native population, but chiefly by a section of the Nonconformist clergy, and by others who have accepted

* Owing to the transfer of the Imperial and Local Governments to the hills during the hot season, the congregations of the principal plains stations, and of the principal hill stations, cannot be regarded as entirely distinct. A very large, and by far the wealthiest portion of them, is composed of the same persons, who contribute to church work at both places; and some approximate, but still very partial estimate of the amount contributed by them may be obtained from their offertory accounts, &c. For example, the Calcutta Cathedral and the Simla church congregation is to a large extent the same. The church receipts at Simla from offertories and pew-rents are in round numbers 16,000 rupees per annum; and for one institution only, the Mayo Orphanage, 8,500 rupees are collected out of church, making a total of 24,500 rupees. The collections and pew-rents of the Calcutta Cathedral congregation amount to about 24,000 rupees per annum, besides which the members contribute largely out of church to local and Diocesan institutions. A similar identity of the constituent members exists also between the Calcutta and Darjeeling congregations, between those at Allahabad or Lucknow and Naini Tal, between Lahore and Simla or Murree. So that, in computing the totals spent on church work by the larger and wealthier congregations of the Presidency, the amount spent by them both in the hills and plains must be combined. There are two congregations in Calcutta, St. John's and the Old Mission Church, of which the unofficial portion comprises a considerable number of fairly well-to-do, but not wealthy persons The former has now one Government chaplain, the latter is served by a clergyman maintained by the Church Mission Society, and receiving nothing from Government. At St. John's Church the congregational collections alone amount to 20,000 rupees, and at the Old Mission Church to 16,000 rupees.

accepted their view, that the payment of Christian ministers out of the public revenue is an injustice to the Hindu and Mahomedan taxpayers, who are supposed, not only to derive no benefit from it, but to be injured in their conscience by it.

But against this view it may be stated—

(1) That if Europeans are a necessity to India for its protection, government, and development, and religion is a necessity for Europeans, it cannot be unjust for Government to provide it for them, when they cannot do so themselves. For, a necessity, though it may be unpleasant, can never be unjust.

(2) That the native population itself is largely benefited by this provision. Lord Canning has described in strong terms the great evil resulting to India, if the Europeans in it were allowed to grow up without education. How much greater would be the evil if, except in a few of the larger towns, they grew up without religion, its teaching and ordinances, its good influences, and its moral restraints.

(3) The incidence of the charge upon the individual native for the maintenance of Christian worship is so small in itself, and so much smaller than the incidence of the charge upon the European for the maintenance of the Hindu and Mahomedan worships, that if these charges are to be counted unjust, a very considerable excess of the injustice falls upon the individual European, as the following calculation shows.

The total number of taxpayers in British India may be roughly computed as 200,000,000. The amount taken out of the revenue for Christian worship is said to be 1,500,000 rupees, or 1·4 pie for every taxpayer. The amount taken out of the revenue for Hindu and Mahomedan worship is said to be 35,000,000 rupees, or 2 annas 9·6 pie for every taxpayer.

If these figures are correct, the individual European pays 2 annas 9·6 pie for the maintenance of the Hindu and Mahomedan worship, while the individual native pays only 1·4 pie for the maintenance of Christian worship; and if it were possible to express arithmetically the injustice and strain of conscience suffered by the individual, that of the individual European is to that of the individual Native as 24 to 1.

(4) I think that the last ground of complaint on this score will be removed, if it appears that the members of the churches, whose clergy are paid by Government, spend upon the inhabitants of this country a much larger sum of money than the salaries of their clergy take out of the revenue. With regard to the churches of Rome and Scotland, although I know quite enough of the work done by them to assert this most unhesitatingly, yet, being ignorant of their actual expenditure on religious, charitable and educational work, profiting the Native as well as the European population of India, I am unable to prove it by statistical details. But with respect to the Church of England, I have been able to collect statistics, which show that its members at home and in this country raise from all sources at least the annual sum of 22,00,000 rupees, which is spent for the benefit of the native and European population of India in helping to provide them with schools, churches, orphanages, and hospitals, ministers of religion and secular teachers, and in contributing to the relief of the poor. The detailed statement of this outlay will be found in the Appendix. It is exact as far as it goes; but it is incomplete, including only grants from societies, interest from invested funds, and congregational collections for general purposes; but it does not include a large amount of the money that is contributed either privately or congregationally by members of the English Church to the maintenance of religious worship, and to the relief of the poor, or to other local purposes of good. If this could be ascertained and added, it would be found to swell the total amount collected very much above the 22,00,000 rupees here stated. It is incomplete also for another reason: it takes account only of the bare coin, and not of the unpaid enthusiasm and devotion of the agents employed by its means, who, believing themselves to be working in the cause of God, and in the service of their Church, work at a rate of pay much below the market value of their work.

Another instance of the liberal co-operation of the members of the Church of England with Government is afforded by the amount contributed almost entirely by those of them resident in India to church building.

In the present diocese of Calcutta, and in British Burma, the total number of Anglican churches is 195; and from a record of their cost published in the Church Building Fund's report for 1878, 1879, and 1880, it appears that their total cost has been in round numbers 33,00,000 rupees, of which the members of the Church of England have contributed 17,00,000 rupees, and the Government 16,00,000 rupees. But of the latter sum, 6,00,000 rupees was for strictly military churches, the building of which should be regarded as a strictly Governmental charge. The Government contribution therefore for churches, used either equally by the military and non military, or principally by the non-military class (in both cases, however, by congregations, of which the great majority of their members were in the employment of Government in some capacity or other) has been no more than 10,00,000 rupees against the total contribution of 17,00,000 rupees from members of the Church of England.*

This record is evidently in some particulars deficient, but the deficiencies do not in any material way affect the inference to be drawn from it, which is, that it sufficiently disposes of the popular error that the Anglican churches have all been built at the sole cost of Government, and shows that the Church of England has been a partner with the State, on at least equal terms, in providing places of worship for the Christian population of India, whether in or out of the service of Government.

A general idea may also be obtained of the extent to which the voluntary contributions of members of the Church of England benefit the people of India, both Native and European, in other respects than that of church building, from the following incomplete statement.

They pay the entire cost of religious ministrations to 170,000 Native Christians, and nearly the entire cost of the education of 70,000 Native boys and girls in the mission schools and orphanages. This missionary work of the Church of England, although perhaps it cannot be recognised officially as a benefit to the non-Christian natives of India, yet, in matter of fact, it is undoubtedly a benefit; by far the larger portion of scholars in the mission schools are non-Christians, and the general dissemination of the moral teaching of Christianity by missionary agents among Hindus and Mahomedans, as well as among their own converts, has exercised a very wide and beneficial influence, and raised the standard of their social life, wherever it has extended.

In addition to this, their contributions pay the greater part of the salaries of about 50 clergy, ministering to European congregations, for which no chaplain is provided by Government.

They contribute the largest share of the amount spent upon the relief of European poverty in India, and thus avert or postpone the necessity of an organized system of State relief for them.

They educate in Church of England schools and orphanages about 6,000 boys and girls of European descent, and contribute besides to the support of other schools unconnected with the Church of England.

It is worthy of note that this great development of useful work dates from the appointment of the first Bishop of Calcutta in 1814. At that date there were only nine clergy of the Church of England in the whole Presidency of Bengal, no missionary work, only two or three Protestant schools for Europeans, and no organized system for the relief of European poverty, such as is now afforded by the charitable associations in all the larger stations of the Presidency.

I do not refer to this contrast between past and present as though it were wholly due to the action of members of the Church of England, and specially of its clergy working in India; but I think it supplies an evidence that the Church of England, so far from having been an unprofitable servant to the State, one who has taken all and returns nothing, has been its most active auxiliary in the task of elevating and improving the population of the country, both European and Native; and that those of its clergy who have been employed

* The voluntary contributions to the churches at Allahabad, Lahore, and Scott's Lane Church, Calcutta, amounting altogether to 200,000 rupees, are not included in this statement.

employed by the Government have not only done, with at least an average diligence and conscientiousness, the official work for which they have been paid, but have also been largely instrumental in their spiritual capacity as Christian ministers, in promoting most useful and necessary work, which in their official capacity, as the paid servants of Government, they were not technically bound to do.

Nor do I advance it as establishing the claim of the Church of England to have it clergy employed and paid by the State. Any such claim made by any church may depend solely and entirely on those grounds of expediency or necessity which have been stated above.

But I do advance it as a proof that the employment of Christian ministers by the Indian Government has been advantageous to the State and beneficial to the people, and therefore as an argument for the retention of what is called the religious establishment in India on its present footing. I do not say this exclusively on behalf of the Church of England, although from knowing it best I have spoken chiefly of its work. The members both of the Scotch and Roman churches have been, according to their opportunities, no less useful, and have made the same return to the State. With regard to the latter it is unnecessary to refer to their schools and orphanages, established wherever they are most needed, and their pastoral care of the poorer population of Portuguese and East Indians in the large towns; while the Church of Scotland in one great missionary and educational institution alone,* does work for the Native population in and about Calcutta, which, when calculated at the ordinary market rate, far exceeds in value the total amount of the salaries of all the Scotch clergy now employed by Government in the Bengal Presidency

I should therefore regard the withdrawal of the present moderate religious grant as both a financial and political error.

Financially, it would be the withdrawal of an equal sum from all the religious, charitable, and educational institutions, now maintained by local voluntary contributions, which are already severely strained by the large and constant *demand made upon them, and could not possibly supply the deficit caused by the diversion of the money now spent on schools, orphanages, and charitable institutions to the maintenance of religious worship. And if this deficit were filled up by the transfer of the religious grant to the more secular purposes, the State would still be the loser; for it would not do the work required by them so well and cheaply as it is now done through the agencies of the Christian churches, and would deprive itself not only of large contributions in money, but of the zealous co-operation and service of men who work from a feeling of duty as well as for pay.

And politically, the immediate result of the withdrawal would be the loss of Christian teaching and ordinances to very many stations now enjoying them, and the impoverishment or extinction of most of their educational and charitable institutions. The injury of this would fall, not upon the churches, whose ministers are discarded, but directly upon the poorer classes of Europeans in India, who are deprived both of Christian ministrations, and of the contributions of the wealthier classes to education and the relief of poverty; and, indirectly, upon the Government and the Native population, in the growth of license and disorder, and the increase of crime among the lower classes of Europeans, when left without the corrective and re-training influences of religious teaching, and of the decent public opinion fostered by religion.

The present united action of the Christian churches and the State would be disturbed by the feeling, which such a measure would create, that the latter was indifferent, if not antagonistic, to Christianity; and a great discontent would

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* The General Assembly's Institution, a large college and school for Natives. In 1810 there were in the College Department 361 students taught at a cost to Government of 4,200 rupees, and to the parents of 27,000 rupees per annum, or at a total cost of 31,000 rupees. At the Presidency College in the same year 336 students were taught at a cost to Government of 59,000 rupees, to parents of 47,000 rupees, and at a total cost of 1,06,000 rupees, or 75,000 rupees per annum, in excess of the cost of the General Assembly's College, without an inferiority in the work done. The work done by the Church of Scotland for Natives in this institution is in point of fact equivalent to a gift of 75,000 rupees to the Native population; for if it were done by the Government, that sum must be contributed by it in the shape of a grant taken out of the public revenue, or of fees paid by the parents.

In addition to those in the college, about 1,000 children in Calcutta are taught in the schools connected with the General Assembly's Institution. The cost of their education has not been included; but whatever portion of it is not provided by Government grant or parents' fees, can be regarded in no other light than a gift to the Native population in Calcutta.

would also be excited among all classes of Europeans at the disregard of the claim which they consider that their exceptional position in India gives them upon Government in this respect. These feelings would be infinitely aggravated by the different treatment of Hindus and Mahomedans, if the much larger grant now given to their religious institutions in the shape of a remission of revenue were continued; and the Government would be placed in the dilemma of having to withdraw a grant to which the Native population of India regards itself entitled, or else of encountering the charge of religious partiality in subsidizing non-Christian religions, and virtually compelling Christians to contribute to the subsidy, while they themselves are deprived of all State help in the maintenance of their own religious worship.

With regard to the returns from the several Indian dioceses, although they are not entirely free from inaccuracies, yet I believe them to record with fair exactness their present working condition; and if your Lordship thinks these supplementary remarks deserving the consideration of Government, I should be obliged if you would also submit them with the other documents.

I have, &c.
(signed) *J. Baly*,
Archdeacon of Calcutta.

APPENDIX.

STATEMENT of the Annual Outlay on Religious Educational and Charitable Work raised by the Agency of the Church of England.

	Rs.	*Rs.*
I.—CONTRIBUTED BY HOME SOCIETIES.		
Church Missionary Society	8,40,576	
Society for the Propagation of the Gospel	4,22,868	
Society for Promoting Christian Knowledge	22,356	
C. M. S. Zenana Mission	1,08,000	
*S. P. G. ditto - ditto	—	
Oxford Mission, Calcutta	9,000	
Bible Society (Church of England moiety)	34,752	
		14,37,552
II.—INTEREST FROM FUNDS.		
Calcutta Free School	32,000	
Bishop's College	24,600	
Church Building Fund	1,280	
Anglo-Indian Education Fund	1,000	
St. Paul's School, Darjeeling	5,053	
Mussoorie Schools	3,484	
Bishop Cotton School, Simla	4,412	
Hill School Nomination Fund	2,281	
St. James' School, Calcutta	1,422	
Pratt School - ditto	2,000	
Bishop's School, Nagpur	80	
Allahabad Native Pastorate Fund	54	
Calcutta Missionary Pastorate Fund	148	
C M. S. Office Fund	140	
Cathedral Mission Fund	44	
Ditto C. M. S. ditto	8,504	
Ditto S. P. G. ditto	5,656	
Ditto Library ditto	108	
Ditto Repairing ditto	1,356	
Native Pastorate ditto	2,204	
Waterfield Trust ditto	1,300	
Bentley Bequest	2,164	
St. John's Church Vestry Funds	2,542	
Begam Samru Clergy Fund	5,852	
Ditto - Poor Fund	2,204	
Carried forward - - - *Rs.*	1,09,888	14,37,552

* Not stated.

APPENDIX:—Statement of the Annual Outlay, &c.—*continued*

	Rs.	*Rs.*
II. INTEREST FROM FUNDS—*continued.*		
Brought forward - - -	1,09,888	14,37,552
Midnapur Mission Fund - - - - - - - -	240	
Port Blair Mission Fund - - - - - - - -	336	
Mary Kemp Fund - - - - - - - - -	300	
Ellerton Endowment - - - - - - - -	262	
Dent Endowment - - - - - - - - -	1,180	
Jubilee Poor Fund - - - - - - - - -	24	
Dacca Chapel Fund - - - - - - - -	240	
Lahore Diocese Invested Funds - - - - -	900	
		1,13,370
III.—LOCAL CONTRIBUTIONS ONLY, AND LOCAL CONTRIBUTIONS WITH INTEREST OF FUNDS.		
C. M. S. Local Contributions, N. India - - - -	46,360	
Ditto - ditto - S. India - - - -	71,100	
Ditto - ditto - *Bombay - - - -	—	
S. P. G. - ditto - Calcutta - - - -	38,310	
Ditto - ditto - Delhi - - - -	33,336	
Ditto - ditto - Bombay - - - -	30,000	
Ditto - ditto - Madras - - - -	26,586	
Ditto - ditto - Rangoon - - - -	17,000	
S. P. C. K. - ditto - Calcutta - - - -	1,736	
Ditto - ditto - Madras - - - -	2,251	
Christian Vernacular Education Society (Church of England moiety).	5,044	
Punjab Bible and Religious Book Society (Church of England proportion)	12,000	
Calcutta Seamen's Mission - - - - - - -	8,256	
Calcutta Christian Tract and Book Society (Church of England moiety)	4,655	
Calcutta Additional Clergy Society - - - - -	36,793	
Lahore - ditto - ditto - - - - - -	10,000	
Rangoon - ditto - ditto - - - - - -	4,000	
Rangoon Boys' and Girls' Orphanages - - - - -	8,201	
Rangoon Church Building Fund - - - - -	4,000	
Bible Society (Church of England moiety) - - -	750	
Madras Church Subscriptions, other than S. P. G. and C. M. S.	1,21,480	
Bombay Church Subscriptions, other than S. P. G. and C. M. S.	1,12,925	
Central Provinces Mission - - - - - - -	6,100	
Simla and Kotegarh Mission - - - - - - -	1,456	
European Female Orphan Asylum - - - - - -	6,348	
Scott's Lane Mission (European) - - - - -	9,626	
Ditto - ditto - Orphanage - - - -	4,513	
Diocesan Board of Education, annual average of grants -	7,724	
Church Building Fund, Calcutta - - - - -	2,726	
Contributions to Mayo Orphanage, Simla - - - -	8,470	
Lahore Orphanage, exclusive of Government grant - -	7,730	
		6,49,476
TOTAL - - - *Rs.*		22,00,398

* Not stated.

— No. 13 —

DESPATCH from the Secretary of State to the Government of India, dated 22nd February 1883.

(Public—Ecclesiastical—No. 19.)

My Lord Marquis, India Office, London, 22 February 1883.

Para. 1. I HAVE to acknowledge the receipt of your Despatch, No. 4, dated 31st of October last, on the subject of the Ecclesiastical Establishment to be maintained by the Government of India.

2. Before approaching the merits of the question involved, I think it necessary to call attention to what, in the absence of explanation, appears to me to be an irregularity in the manner in which the Despatch has been framed. It purports to express the opinion of the Governor General in Council, yet, in the concluding paragraph, it is stated that no less than five members of the Council dissent, and have recorded their opinions, copies of which are transmitted.

3. Under the existing law, when a difference of opinion arises upon any question before your Council, the Governor General in Council is bound by the opinion of the majority, that is to say, the opinion of the majority is legally the opinion of the Governor General in Council, the Governor General having a casting vote if opinion is equally divided. In certain cases, however, the Governor General has power to overrule his Council.

4. In the present instance there is nothing to show that your Lordship, in exercise of the exceptional powers just referred to, overruled the opinion of the majority of your Council, and possibly the case is not one in which those powers are applicable. Yet the Despatch, which purports to be that of the Governor General in Council, is in reality that of your Lordship and two members of the Council, the remaining five members dissenting. Even if on two or three occasions precedents can be found for an undoubted irregularity of this kind, there is manifest and serious inconvenience in a Despatch being framed in this manner when the subject dealt with is of great importance and interest, and one therefore on which it is most desirable that the formal opinion of the Government of India, as such, should be unambiguously expressed.

5. I request that your Lordship in Council will take the matter again into your consideration, in order that the opinion of the Governor General of India in Council may be placed before me in the usual manner.

6. Having regard to the great importance of the questions involved, I think that it would be well that they should be reconsidered, after consultation with the Governments of Madras and Bombay.

I have, &c.
(signed) *Kimberley.*

— No. 14. —

LETTER from the Government of India to the Secretary of State, dated 1st October 1883.

(Ecclesiastical—No. 4.)

My Lord, Simla, 1 October 1883.

WE have the honour to acknowledge the receipt of your Lordship's Despatch, No. 19 (Public—Ecclesiastical), dated 22nd February last, on the subject of the Ecclesiastical Establishment to be maintained by the Government of India.

No. 4, dated 31st October 1882.

2. In reply, we beg to state that, although precedents could be adduced for the form which our previous Despatch* on this question took, yet we bow to your Lordship's ruling and re-submit the matter in an altered form.

3. In Lord Hartington's Despatch, No 68 (Public Ecclesiastical), of 23rd June 1881, the question which we now proceed to consider is thus stated:—"In order to enable me to deal adequately with the subject in Parliament, and also on account of its own importance, it is desirable that the Government of India should express specifically its own opinion whether the number of chaplains goes beyond the obligations of Government reasonably understood."

We have not been able to come to any unanimous decision on this question. Three of the present members of Council, namely, His Excellency the Commander-in-Chief, the Honourable Lieutenant-General Wilson, and the Honourable Sir Steuart Bayley, take one view. Two, namely, His Excellency the Viceroy and the Honourable Mr. Ilbert, take another; while the remaining member, the Honourable Mr Hope, agreeing with the three rather than with the two, proposes a separate plan. We shall therefore give, in the first place, the views of the three first-named members, with whom, when our Despatch of the 31st October last was under consideration, our honourable colleague, Mr. Gibbs, concurred. We shall then state the views of the Viceroy and Mr. Ilbert, with whom our late colleague, Sir E. Baring, agreed. The views of Mr. Hope will be found in the separate Minute, a copy of which was transmitted with our Despatch of the 31st October 1882 in the shape of a dissent, and is now again submitted, with a few verbal alterations. With reference to that Minute His Excellency the Commander-in-Chief, Lieutenant General Wilson, and Sir Steuart Bayley remark that the scheme propounded by Mr. Hope seems to them open to the objection that it provides from Government funds for services over which Government will exercise no direct control, but in other respects, as maintaining the existing obligation of Government without incurring increased expenditure, it meets their views, and they would prefer to support it rather than to abandon altogether the obligations which, in respect of providing spiritual ministrations for its servants, the Government of India has hitherto recognised. The Honourable Mr. Gibbs took the same view of Mr. Hope's scheme.

4. Our honourable colleagues, His Excellency the Commander-in-Chief, the Honourable Lieutenant-General Wilson, and the Honourable Sir Steuart Bayley are not prepared to admit that the number of chaplains now on the establishment goes beyond the obligations of Government reasonably understood, though they do not deny that, by varying somewhat the principles on which the cost of our ecclesiastical staff is at present arranged, more good might perhaps be done, and a more equitable distribution be effected.

5. In their opinion the obligation of Government rests historically on the basis of the Charter granted by William III. in 1698. In 1813 the English Legislature, in Act 53 George 3, chapter 155, accepted these obligations, and somewhat enlarged them by making further "provision for the maintenance and support of a Church establishment in India," which provision took the shape of a bishop and three archdeacons. In 1833 the Bishopries of Bombay and Madras were constituted; legal authority was given for providing for the maintenance of chaplains of the Church of Scotland (such appointments having actually been in existence since 1822); and provision was at the same time made for power to give grants-in-aid either of instruction or of public worship to any other "sect, persuasion, or community of Christians." In 1846 (Despatch No. 2, of 11th March) the Court of Directors gave a clear statement of their obligations in this respect as then understood. "We admit it to be our duty," they said, "to provide the means of spiritual instruction according to the principles of our national Church for the Christian servants of the State and their families," and they were prepared for this object to increase the number of chaplains. It is noticed of this declaration that it extended to all Christian servants of the State and to their families, making no distinction between military and civil; still less did it attempt to distinguish between Christian servants engaged in England and those engaged in India: and, secondly, it acknowledged that the obligations of the State extended, not only to the religious instruction of its Christian servants themselves, but also to that of their

their families. When in 1851 the question again came under discussion, Mr. (Sir John Peter) Grant, then Secretary to the Government of Bengal, wrote as follows:—

"I have always understood that the old principle, which I have never heard has been authoritatively abandoned, in the distribution of the Company's chaplains was, first to provide fully for the European troops; secondly, to provide adequately for the Presidency towns, where large numbers of Protestant servants of Government of all classes are congregated, and where this benefit has been allowed to all the Protestant residents from very early times; and thirdly, to distribute all that remains of the strength of the establishment, so as best to provide for the easily combined objects of supplying chaplains to the principal stations for civil officers and native troops officered by Europeans, and of leaving no very large tract of country in which European public servants and private persons are scattered wholly without the benefit of a resident clergyman. This principal is intelligible and definite," &c.

6. Our honourable colleagues named above would point out that the Government, though not accepting the above principles as a binding formula, referred them to the Bishop of Calcutta as a fair exposition of the then existing policy of Government, and the Bishop accepted them in this sense. The definition may, they consider, be taken as correctly describing the principles which to this day regulate the distribution of chaplains in the Indian service; the only important alteration that has since taken place in practice being that the third object, that of combining the service of civil stations and scattered European communities, has been of late years largely met by grants-in-aid to ministers of the Additional Clergy Society rather than by the appointment of Government chaplains.

The next and last distinct enunciation of policy on the subject is contained in Lord Northbrook's Despatch* of 1876, in which the obligations of Government are confined to "providing within reasonable limits the ministration of religion for British-born European servants of the Crown, and especially for soldiers and their families."

*No. 80 (Financial), dated 3rd March 1876.

The restriction to "reasonable limits," though here for the first time expressly stated, had all along been understood and acted on. The new departure in this definition, and its main distinction from previous explanations of policy, is the limitation of the obligations of Government to "British-born servants" of the Crown, and the exclusion of other servants of the Crown, as well as of the families of all classes except soldiers, from the scope of those obligations.

There is nothing on record to show what led to the introduction of the limiting expression "British-born" in this Despatch, nor does it appear to have received any discussion or special consideration in council; and from this point of view it may be considered rather as an *obiter dictum* than as a judicial exposition of the obligations of Government.

7. The conclusions which they draw from this historical summary of the various admissions made by the Government of India in respect of its ecclesiastical obligations are, that up to 1876 no distinction was made between one class and another of the servants of the State, but that the obligations were deemed to include its civil equally with its military servants, irrespective of their place of birth, and also the families of such servants; but that on no occasion has the Government accepted any responsibility for providing spiritual ministration to Christian communities other than its own servants, except, perhaps, in special cases, such as those of the cathedrals in Presidency towns. Our colleagues named above do not see any reasonable ground for restricting the obligations of Government even to British-born servants of the State, much less to soldiers and to railway employés exclusively. They think Christian servants of the Crown engaged in this country stand on precisely the same footing in this respect as those engaged in England. As a matter of contract it would be easy to withhold the right from those engaged in England, while on moral and religious grounds the latter have certainly no more claim to gratuitous spiritual instruction than those engaged in India. The clerks and employés of Government, who make up a very large proportion of many of the congregations at smaller stations, may be said, speaking broadly, to have all been born in India. From a pecuniary point of view they are no more able to support their own instructors than British soldiers; they are less able to do so than the employés on the State railways; and they are incomparably less able to do so than the British-

born servants of the State engaged in England, such as covenanted civilians, engineers, and educational officers, who, by Lord Northbrook's Despatch of 1876, admittedly come within the scope of the obligations of the Government. The one class no less than the other requires the common ordinances of the Church, such as baptism, confirmation, burial, &c. On the other hand, the class of clerks and employés born in India requires infinitely more than the others (excepting perhaps the soldiers) the moral restraints of religious instruction, inasmuch as its members have had necessarily fewer advantages in the way of education, and their whole lives have to be passed in India, instead of returning in a few years to a country where religious ministration is within reach of every one. It is just among this class of persons that the educational labours of the clergy are most useful; and there appears to be no more reason for withholding gratuitous spiritual instruction from them and confining it to persons engaged in England than there is for making a similar restriction in regard to the gratuitous attendance upon them of Government medical officers. The argument that previous to entering the service of Government they had to do without such gratuitous attendance is far more applicable to medical than to spiritual ministrations; yet Government does not apply it; and the reason for granting such ministration is the same in both cases, namely, that the ministration in both cases is in itself highly desirable, while the circumstances of the service render it impossible as a rule for employés of the class in question to provide the ministration by their own unassisted efforts. As a matter of fact, the allotment of the ecclesiastical staff must be made, not in proportion to the aggregate number of the various classes to whom the obligations of Government are admitted to extend, but with reference to the numbers available to form congregations at each individual station; and, looking at the question from this practical point of view, it is obvious that where there are any large number of clerks or employés engaged in this country, there also will be collected a certain number of superior officers engaged in England, to whom hitherto the obligations have been admitted to extend. Practically the number of both classes in combination would be the test by which the question of affording spiritual ministration would be tried, and our colleagues named above contend that the only result of eliminating the poorer and more helpless class is to lend fictitious force to the argument that the residue of the superior class is too insignificant in numbers to justify the appointment of a separate minister.

8. Holding these views, therefore, they would answer Lord Hartington's question by saying that the obligations of the Government extend primarily to British soldiers, secondarily to all other Christian servants of Government and to their families, but not at all to persons* other than Government servants, and that these obligations are to be held binding only within reasonable limits.

It may not, they allow, be possible to give a logical explanation of what these *reasonable limits* should be; and, small as they consider the outlay on our ecclesiastical staff, averaging less than 220,000 *l.*, they admit that it would in practice be objectionable to increase this expenditure. In endeavouring, therefore, to apply the restriction of reasonable limits, they consider that our aim should be to fulfil as far as possible the obligations of Government to the classes above mentioned, without exceeding the amount at present spent on ecclesiastical establishments.

9. Referring to the argument as to the injustice of taking revenues from Hindus and Muhammadans to support Christian establishments, our colleagues above named would observe that, as a matter of fact, our establishment is not a State Church. It is maintained for the benefit of those of our servants who choose to profit by it, just as our medical establishment is; and in neither case is the fact that our system, whether of medicine or theology, differs from that accepted by the majority of the taxpayers regarded as of any relevance. They do not accordingly lay stress on the argument that the cost of Hindu and Muhammadan endowments to the State is not less heavy in proportion to the number of Christian taxpayers than is that of our ecclesiastical staff in proportion

* It may be explained that this is said only of our *obligations*, not at all of the extension of the ministrations of Government chaplains to persons other than Government servants; an extension which has always been expressly permitted.

portion to the number of Hindu and Muhammadan taxpayers; but it may, they think, fairly be argued that the fact of our having confirmed for the purpose of these Hindu and Muhammadan endowments alienations of State revenue, which it was unquestionably in our power, though it may not have been politic, to resume, does justify us in similarly maintaining from State revenues the very trifling obligations on account of our ecclesiastical establishments which we have inherited from our predecessors. The system may not be perfectly symmetrical or logical, but it has grown up to meet wants as they arose; it answers its purpose well; around it have gathered a number of rights, interests, and expectations; dependent on it is the moral, and to some extent the physical, welfare of many of the poorest classes of our servants, and our colleagues in question see no sufficient reason for destroying it, without some clear anticipation of being able to substitute a better system.

10. Reverting to the question of how existing obligations can best be maintained without incurring additional expenditure, our aforesaid colleagues think the solution of the difficulty may perhaps be found in changing the agency by which purely civil stations are supplied. At most of these there are a certain number of well-to-do Government servants, who on general grounds may fairly be expected to pay for the spiritual ministrations which they require, and our colleagues named above would therefore restrict the agency of *chaplains* to the military stations only; and for other stations or groups of stations where the numbers of Government servants (without reference to the place of their birth) are sufficient to warrant it, they would substitute for the services of a chaplain a grant-in-aid on the part of Government, which will enable the congregation, if they please, to maintain a minister of the Additional Clergy or some other society. This is only a further development of the action which a deficiency of chaplains has already caused to be taken in numerous parts of India.

11. It will be necessary of course very carefully to consider the terms on which such grants-in-aid shall be given, and also to make the rules applicable to localities where sufficient numbers of Christian servants of Government of whatever denomination are collected; but having fixed with reference to the money available the proportionate population of Government servants and their families to which such grants may conditionally be given, our honourable colleagues hold it to be improbable that the admission of Christian denominations other than Church of England to these rules will cause any serious financial difficulty.

12. In granting that Government is under no obligation to provide spiritual ministration for other than Government servants, our aforesaid colleagues submit that it will be necessary to apply this rule with considerable relaxation to presidency towns. The Government has contracted certain obligations, as noticed in paragraph 30 of this Despatch, in regard to the cathedrals, and there are also gaols and hospitals to be provided for. The schools of the very poorest of our city population are, moreover, to a very great extent dependent on our presidency chaplains. For these reasons, and in consideration of long-established usage, our colleagues think it desirable to leave at the presidency towns a stronger staff of chaplains than is required for the purely military congregation.

13. To sum up, our colleagues named above would reply to Lord Hartington's question that our obligations, reasonably considered, extend (1) to the military, and (2) to other Christian servants of Government and their families, but not to the outside public.

The provision for spiritual ministration to the churches which are exclusively military, or mixed military and civil, should, they think, remain as at present. They would cease to appoint chaplains to any non-military stations except the seats of Government and cathedral towns; but this should be done gradually by abstaining from filling vacancies, not by sudden abolition. At such non-military stations they would substitute a system of grants-in-aid, regulated according to the number of Government servants and their families in each station or group of stations. They would extend this system to any Christian denomination that fulfils the requirements of the rules.

 14. The

14. The views of his Excellency the Viceroy and the Honourable Mr. Ilbert are set out in the following paragraphs (15 to 31).

15. They think it is clear that it is impossible to give any satisfactory answer to the question contained in Lord Hartington's Despatch, dated 23rd June 1881, without inquiry into the nature of the obligations which are recognised by the Government. This subject has been frequently under discussion during the last 40 years, and they find that in the course of the discussions, a good deal of difference of opinion has been manifested. But they do not find anywhere an authoritative declaration of principle given in sufficiently precise terms to enable them to understand exactly how past Governments have in quite recent times understood their obligations. A precise declaration of principle is, indeed, contained in the Charter granted by William III. to the East India Company in 1698. In that Charter it is provided that there shall be "one minister in every garrison and superior factory which the same Company or their successors shall have in the said East Indies." In so far, however, as this Charter only provides for one of the Christian denominations, it could manifestly not be regarded in any case as a complete guide to present action, and even as regards the Church of England, the point to be considered is not so much whether our present policy is in strict accordance with the Charter of William III., as whether a policy prescribed two centuries ago is applicable to the present time.

16 A more recent declaration of principle is contained in the Despatch from the Court of Directors, No. 2 of 11th March 1846, in which the following passage occurs: "We admit it to be our duty to provide the means of spiritual instruction according to the principles of our National Church for the Christian servants of the State and their families." This is, in fact, only a repetition, in other words, of the principle set forth in the Charter of William III.; but the limitation of the obligations imposed on the Company to the spiritual instruction of "servants of the State and their families" is somewhat more pointed than in the Charter. During the interval between 1698 and 1846 an unofficial community had grown up in India. Hence it became necessary more clearly to limit the obligations of the State.

17. The most recent declaration of principle is, however, contained in a Despatch to the Secretary of State, No. 80 (Financial) of 3rd March 1876. In this Despatch the following passage occurs: "There is no 'Ecclesiastical Establishment' in the sense of a State Church in India. The Government of India recognise the duty, within reasonable limits, of providing the ministrations of religion for British-born European servants of the Crown, and especially for soldiers and their families." In comparing this statement with that which was put forward by the Court of Directors in 1846, three points are especially worthy of notice. These are:—

(1.) That in the interval between 1846 and 1876 the policy of providing exclusively for the ministrations of religion to members of the Church of England had been abandoned:

(2.) That the obligation of the Government to provide the ministrations of religion for servants of the Crown was limited to those who were Europeans and British-born, and that these latter were only to be provided with such ministrations "within reasonable limits":

(3.) That a special obligation was recognised in respect to "soldiers and their families.

18. Thus the matter now stands. It will be seen that there is some want of precision in each of the authoritative declarations of principle quoted above.

19. In deciding how the obligations of the Government should be understood, the first point to be settled is, whether the obligations of the Government are, for the future, to be limited to the provision of spiritual ministrations for servants of the Crown, or whether any obligation in respect to the general non-official Christian community is to be recognised by the Government. In the discussions which have taken place on this subject, the view that the obligations of Government extend beyond the circle of officials has been occasionally advocated. It would, however, be most undesirable to recognise any such obligation. To do so would involve the Government in great difficulties, not only

in

in respect to its relations with the different Christian communities, but also in respect to its relations with non-Christian communities.

20. As regards Christian communities, it may be urged that directly we extend our operations outside the circle of officials, we are landed in this dilemma, that we must either confine our action to the spiritual ministrations of the Church of England, in which case we at once create an established church and depart from the sound principle laid down in 1876, to the effect that "there is no ecclesiastical establishment in the sense of a State church in India;" or we must provide for spiritual ministrations to other Christian communities, viz., Roman Catholics, Presbyterians, &c.; that is to say, we must establish several churches, a course which is open to many obvious objections.

21. The difficulties which would arise in respect to the relations between the Government and non-Christian communities would be even greater. If provision were to be made from the revenues of India for spiritual ministrations to the unofficial Christian community, the Government would in all probability be asked to provide also for the religious wants of the non-Christian members of the tax-paying community. To do so, however, would be a complete reversal of the policy which has been for many years pursued, and would be open to grave objection. It is sometimes maintained that, as a matter of fact, the Government do give State aid to Hindu temples, Muhammadan mosques, &c., inasmuch as the large grants which, under previous Native Governments, were made to those institutions have never been resumed. But this argument does not appear valid. If, indeed, the Government had been in the habit, since British rule was established in India, of creating Native religious endowments, the case would be different. The case in favour of granting money for Christian spiritual ministrations would then be unanswerable. But the Government have never pursued any such policy. On the contrary, they have always persistently refused to adopt this policy,* and the mere fact that when we conquered India we found that grants had already been made to temples and mosques, does not, in this view, alter the case. That which the State never acquired it cannot give. The State never acquired these lands or their revenue. When it acquired the territories in which the lands were situate, the lands were expressly reserved to their existing purposes either by treaty or by notification. The difference between the position of a church endowed from these sources and that of a church endowed out of the current public revenue may be illustrated by a simple test. Could the Government resume the lands thus reserved to religious purposes without exposing themselves to a charge of breach of faith? Could any such charge be brought against the Government if, with due regard to vested interests, they ceased to appoint or pay chaplains.

22. The Viceroy and the Honourable Mr. Ilbert are of opinion, therefore, that in considering the manner in which the obligations of the Government should be understood, the idea that the Government is to make any provision for spiritual ministrations to the non-official community should be altogether excluded. It is of course obvious that in Lord Hartington's words, which are quoted by the Bishop of Calcutta in a letter of 25th January 1881, "Chaplains should not be precluded from attending to the spiritual wants of other persons than those employed by Government." This, however, is very different from basing the establishments employed under the Government upon the principle that express provision should be made for the unofficial community.

23. The next question to be decided is, whether the State recognises an obligation in respect to all servants of the Crown who are Christians, or whether its action should be confined to the provisions of spiritual ministrations to European British-born subjects. Here, it is urged, that the Government should adhere to the principle laid down in the Despatch of 3rd March 1876. The distinction between European servants of the Crown who come out from England, and Christian servants of the Crown born in India, appears to be sound and intelligible. If once the obligation to provide spiritual ministrations for Christian servants of the Crown born in India be recognised, it would be very difficult for the

* If, since conquest or cession, the Government have appropriated any land or revenue to purposes of Native religion, the amount so appropriated is so trifling as not to be worth taking into consideration, and it is not likely to be increased.

the Government, consistently with the proclamation of Her Majesty the Queen-Empress issued subsequent to the mutiny, to refuse to provide for spiritual ministrations to other servants of the Crown belonging to non-Christian communities.

24. In considering, therefore, how the obligations of Government are to be understood, all idea of State aid should be discarded, except in respect to European British-born subjects, and that, in respect to such subjects of Her Majesty, State aid should only be given "within reasonable limits."

25. The next question to be decided is, whether the State should provide for spiritual ministrations to all European British-born subjects who are servants of the Crown, or whether such aid should generally be restricted to soldiers and their families, in respect of whom the special obligations of the Government are generally recognised. It is in regard to this point that the principle laid down in the Despatch of 3rd March 1876, is somewhat wanting in precision. In that Despatch it is, indeed, said that the Government recognises its obligations, especially in the case of "soldiers and their families:" but it is also recognised that, "within reasonable limits," the Government should provide the ministrations of religion for other British-born European servants of the Crown. Are the Government in the future, as in the past, to recognise this latter obligation? And if so how are the words "within reasonable limits" to be construed? Our ecclesiastical establishments should be based solely upon a sufficient provision being made for spiritual ministrations to soldiers and their families. In a great many cases the civil servants of the Crown who come from England will be able to avail themselves of the services of those chaplains who are primarily provided for the use of the troops. Where troops are not quartered, it will generally be found that the number of civil servants of the Crown who have come from England is not sufficient to justify the special provision of spiritual ministrations on their behalf from funds provided by the State. Moreover, it must be remembered that English civilians in India constitute a class which is in comparatively easy circumstances, and belong to a nation which is enormously wealthy, and by no means disinclined to subscribe funds for religious purposes.

26. There is, however, another class of public servants who are Europeans and British born, and who may properly be regarded, for the purposes of this argument, as coming within the same category as soldiers and their families, viz., the European British-born servants of the State railways. Where these are congregated in any considerable numbers Government may legitimately provide for their spiritual wants; grants made for this latter purpose being, however, charged not against the general revenues of the State, but against the revenue of the particular railway. It will thus be clear that payments are made, not by the State as such, but by the State in its incidental character as manager of a particular industrial enterprise.

27. The system, therefore, which in the opinion of the Viceroy and the Honourable Mr. Ilbert should be adopted for the future is, that, as in England, a sufficient number of Church of England clergymen, Roman Catholic priests, and Presbyterian or Wesleyan ministers, these being the denominations that now receive official recognition, should be entertained to provide for the spiritual wants of soldiers and their families, and for those State railway servants to whom they have referred above. The establishment should be based upon the proportionate numbers of each persuasion, a sufficient margin being, of course, allowed for absentees, whether from sickness, furlough, or other causes. The clergymen, priests, or ministers should not be permanently attached to any special station, but would be moved about as the requirements of the service might demand. Thus, at a station where an Irish regiment was quartered, the services of a Roman Catholic priest would probably be required. At a station mainly garrisoned by Scotch soldiers, the services of a Presbyterian minister would probably be required, and so on. The pay of the chaplains might, *inter se*, be regulated on the English scale; but, of course, the Indian pay would, in each case, have to be higher, in about the same proportion as the pay of a combatant officer of the Army in India exceeds that of a similar officer in England. Provision would thus be made for all the large stations. In respect to the smaller stations, where a sufficient number of soldiers did not exist to justify the maintenance of a special chaplain, the Government might, with advantage, adopt the English grant-in-aid system, and allot a certain sum of money to chaplains, not in the Government service, according to the numerical strength of their congregations.

28. It

28. It has not been thought necessary at the present stage to go into any detail or to show what would be the precise result of the adoption of the principles thus advocated. It appears, indeed, useless to discuss the details until your Lordship's views on the question of principle are known. It may be mentioned, however, that the adoption of the principles here advocated would without doubt eventually lead to a considerable diminution in the existing establishment. The manner in which the duties are at present distributed between Government chaplains and aided clergy is explained in detail in a memorandum by the Archdeacon of Calcutta, a copy of which (together with the covering letter, dated 29th May, from the Lord Bishop of Calcutta) accompanied the previous Despatch from the Government of India, dated 31st October 1882.

29. Under all circumstances it will be advisable that any change should be very gradually made. It would be necessary, therefore, in any case to maintain the present establishment of chaplains, but as vacancies occurred these would not be filled up until such time as our establishment was reduced to the proportion necessary to give effect to the new policy.

30. The case of the bishops of the Church of England and of the cathedrals will require special consideration. Logically, all that would be required under the system here proposed would be a senior chaplain, who would perform in India those duties which are now performed by the chaplain-general in England. Certain ordinances of the English Church can, however, only be performed by bishops. For instance, in their absence, the children of soldiers could not be confirmed. It is also understood that, as regards the cathedrals of Calcutta and Bombay, the Government is already under certain obligations from which it could not with propriety withdraw. Any special cases of this sort would require careful consideration, as the Government must, of course, respect vested interests, and act fully up to any obligations that may have been undertaken in times past.

31. Another point, which will also require consideration, is the Code of the Public Works Department in connection with the construction of churches. It is probable that, if the system now advocated be adopted, the Code will require revision.

32. Owing to the great divergence of opinion on the subject, we have not thought it desirable in the present state of the case to refer our discussions in council to the Governments of Madras and Bombay. Nor did it seem to us advisable merely to consult those Governments on the general question, because to do so without some review of the issues involved and of the past history of the question will necessarily lead only to further indeterminate discussion; and, moreover, if we consult local Governments on the subject at all, we might wish to consult the other subordinate Governments also. If your Lordship will, however, indicate your views, we can, if necessary, hereafter refer particular matters to local Governments.

We have, &c.
(signed) *Ripon.*
D. M. Stewart.
T. F. Wilson.
C. P. Ilbert.
S. C. Bayley.
T. C. Hope.

— No. 15. —

MINUTE by the Hónourable *Theodore C. Hope*, dated 27th September 1883. referred to in foregoing Letter, from the Government of India.

THE views of my honourable colleagues, his Excellency the Commander-in-Chief, Mr. Gibbs, General Wilson, and Sir Steuart Bayley, as expressed in this Despatch to a very great extent, and especially on the important point of the nature of non-Christian State grants, correspond with my own. The only material difference between us would seem to be, that they hesitate to grant

State funds without maintaining State control. To me there seems to be no difficulty in this, in view of the fact that some millions of such funds are now administered in India by the Hindu and Mahometan grantees without any interference or control on the part of the State, and also of the analogy of some of the colonies, where an exactly similar course has been successfully adopted. On the other hand, I apprehend that no decision for the mere maintenance of the *status quo* can be of long future operation; I am convinced that whatever State funds may be granted to Christian denominations could be made to go much further, and that church life would be much stimulated, in the absence of State meddling in church administration; and I believe that the State would be benefited by liberation from responsibilities of control over ecclesiastical affairs, which give rise to misconceptions concerning its position, and are at variance with its professed policy of non-intervention in religious matters in India. At the same time, I accept with gratitude the declaration of my honourable colleagues that they would prefer my proposals to the abandonment of the view of our obligations upon which existing Christian institutions are based; and I trust that at no distant date we may be altogether in harmony and co-operation.

2. I regret that I am obliged to differ from his Excellency the Viceroy, the Honourable Mr. Ilbert, and my late honourable colleague, Sir Evelyn Baring, because it seems to me, as regards the paragraphs of the Despatch explaining their views, that the facts are in certain cases not accurately stated, and that some of the arguments are of questionable soundness. As regards the facts, I may briefly point out that (1) no mention is made of the provision of religious ministrations for Presbyterians and Roman Catholics from very early times, and the formal recognition by Parliament in 1833 of the right to State aid of Christians of all denominations in India; (2) a similar omission is made of the clear enunciation of policy in favour of ministrations to Christian servants of the state of *all* classes and their families, and even to non-officials, in certain circumstances, by Lord Dalhousie's Government in 1852, to which no exception was taken by the Court of Directors; (3) an account is given of the origin and basis of the existing grants from State revenues to Hindu and Mahometan religious institutions which is not, in my opinion, consistent with history and law; and (4) a mere phrase used casually, as it would seem, in a Despatch of 1876, and neither confirmed by authority nor acted upon since, is treated as a declaration of principle. As to the arguments, it will here suffice to say that as the right of all denominations of Christians to State aid not only exists in law, but is to some extent acted on in practice, and as non-Christians enjoy vast State endowments, there was no abandonment been 1846 and 1876 of the policy (since none such existed) of providing exclusively for Church of England ministrations, and no dilemma as to providing for the religious wants of either non-Church of England or non-Christian communities can arise. As to the concluding recommendation of my honourable colleagues above named, it is not based even upon the obligations which are admitted to exist, but involves a fresh departure, which will intensify and create invidious and unjust distinctions between different classes of taxpayers and subjects of Her Majesty, which will violate the Proclamation of 1858, to which appeal is made, and which will breed amongst both Europeans and Natives discontent, excitement, and distrust very serious in nature from a political point of view. I have here touched lightly upon chief points of difference; but the question is far too important to be thus summarily dismissed; and I feel it my duty, at the risk of seeming tedious, to embody in this Minute a full exposition which has already been before my honourable colleagues in another form.

3. I will now offer the full exposition of the question under consideration, to which allusion has been made above.

Introduction.

4. In February 1880, Her Majesty's Secretary of State for India laid before the House of Commons certain Returns, prepared on the motion of Mr. Baxter, showing the expenditure in the Ecclesiastical Department for the year 1876-77, together with the numbers and emoluments of all clergy in the

the service of Government, and the average attendance of civil and military servants of the Queen at services conducted by them, for the year 1879. To the returns were appended an important letter from the Metropolitan, and useful explanatory remarks by the Archdeacon of Calcutta. From these returns were excluded, under a strict interpretation of the motion, not only the families of the higher civil and military servants, but the whole body of inferior Government clerks, pensioners, and servants of municipalities, as well as the entire non-official population, although the clergy are officially required to provide ministrations for all such. The returns were further reduced by the absence of a large portion of the Army in Afghanistan.

5. In consequence of certain questions by Mr. Baxter, the Secretary of State for India enquired of the Government of India (No. 55, dated 17th June 1880) whether any chaplains were appointed where they were not really required. In reply, the Government of India forwarded, with an expression of their general concurrence, a letter from the Metropolitan, explaining that no stations were served at all unless they contained a sufficient number of Government servants; that the smaller stations could only be visited periodically by the clergy of larger stations (often at a considerable distance) with which they were grouped; that even thus the number of clergy was inadequate to prevent gaps sometimes remaining long unfilled, and that stations where there were no officials supported their own clergy entirely.

6. In reply to this communication, the Secretary of State observed (No. 68, dated 23rd June 1881) that the facts unquestionably showed that the number of chaplains was not in excess of what the Metropolitan deemed to be the spiritual necessities of his charge, but that this was not the point. His Lordship considered the point to be, "whether the number of chaplains goes beyond the obligations of Government reasonably understood," and required that "the Government of India should express specifically its own opinion" upon it, "in order to enable me to deal adequately with the subject in Parliament, and also on account of its own importance."

7. The issue now before the Government of India is, therefore, perfectly plain. In view of its vast importance, no less than of the necessity in order to its due consideration of bringing together into an accessible form the mass of information relevant to it which is now buried in the records, I propose to deal with it at some length, offering, first, a sketch of the existing system; next, a comparison of it with the reasonably-understood obligations of Government; thirdly, a discussion of the principal objections to it; and, finally, some suggestions as to the course which I consider should be adopted for the future.

Sketch of the existing System.

8. The population of British India is found by the census of 1880 to be divided, according to religious beliefs, in the manner shown below:— Statistics of Christian Population.

Hindus.	Mahometans.	Aborigines.	Buddhists.	Christians.	Sikhs.	Jains.	Satnami.	Kabirpanthi.	Nat Worship.	Parsi.	Jew.	Brahmo and Kumbhipatia.	Unspecified.	TOTAL.
144,874,665	45,127,033	4,677,688	3,418,476	1,175,629	1,253,115	448,837	358,161	294,474	143,581	73,760	9,506	1,879	38,463	201,895,287

The Christians are found in the several provinces in the undermentioned proportions:

Bengal.	Assam.	Burma.	North-Western Provinces.	Punjab.	Ajmere.	Central Provinces.	Berar.	Bombay.	Coorg.	Madras.	TOTAL.
128,135	7,093	84,219	47,673	33,699	2,225	11,973	1,335	145,045	3,152	711,080	1,175,629

The distribution of the Christian population according to denominations and races cannot be stated with any very great precision, owing partly to the number of persons who have described themselves simply as Protestants, and partly to omission in many cases to specify race. But the following rough classification of Christians, chiefly European and Eurasian, may be useful:—

Denominations.	Europeans and other non-Asiatics.	Eurasians and Indo-Portuguese.	Others and unspecified.	Total.
Church of England - - - - - - - - - -	78,154	26,766	29,180	134,100
Church of Scotland (established and free), Presbyterians, and American Church.	8,673	1,635	429	10,737
Dissenters, Baptists, Methodists, Wesleyans, Congregationalists, Independents, Moravians, Evangelicals, Calvinists, and Lutherans.	5,715	3,611	5,877	15,203
Church of Rome - - - - - - - - - -	29,083	22,293	80,969	132,345
Greek Church - - - - - - - - - -	177	106	104	387
Syrian Church - - - - - - - - - -	10	4	1,614	1,628
Armenian Church - - - - - - - - - -	126	147	795	1,068
Plymouth Brethren - - - - - - - - - -	13	18	- -	31
Society of Friends - - - - - - - - - -	9	18	- -	27
Unspecified - - - - - - - - - -	5,276	1,918	7,234	14,428
TOTAL - - -	127,236	56,516	126,202	309,954

Native Christians.

9. As to the Native Christians, who number 865,675, the bulk of them are to be found in villages or communities of their own, situated chiefly in the Madras Presidency, Burma, Chutia Nagpur, and Western India. Of these, 526,725, chiefly found in Madras and around Bombay, are converts to Roman Catholicism of the days of Portuguese rule. The apportionment of the remainder is not very clear in the census returns, but 170,000 are known to be in communion with the Church of England through the "Church Missionary" and "Propagation of the Gospel" Societies. Religious ministrations for the first named are supported to some extent by old State grants similar to those enjoyed by Hindus, Mahometans, &c., but those for the rest are maintained principally by voluntary contributions among themselves, supplemented largely by funds raised by Missionary Societies in India and England. Act I. of 1880 (The Religious Societies Act) of the Indian Legislature was passed to facilitate the due administration of all funds belonging to Christians churches and religious purposes. Further details regarding Native Christians appear unnecessary for the purpose now in hand.

European and Eurasian Christians classified.

10. The European and Eurasian (Indo-European) community, on whose account the State maintains, or helps to maintain, a certain number of clergy, are classed as follows by Archdeacon Baly (Calcutta) in a very valuable letter (with elaborate Appendix) addressed to the Metropolitan on the 28th April last, and among the papers now before us:—

A.—British soldiers of all grades, both regimental and on staff employ.

B.—European civil servants of Government, covenanted and uncovenanted.

C.—Europeans and Eurasians, born and settled in the country, employed in a subordinate capacity by Government, as clerks, &c., or being the children or descendants of those who are or have been so employed.

D.—European employés on the State and guaranteed railways.

E.—Europeans and Eurasians, unconnected with Government service, and fairly well-to do, as merchants, tradesmen, planters, &c.

F.—The very poor European and Eurasian population, found principally in the larger cities and stations, and in great part the children and descendants of European workmen, soldiers, and clerks. They are unemployed, living a precarious hand-to-mouth kind of life, and generally helpless and thriftless.

11. As to such of these persons as belong to the Church of England, the Archdeacon points out that almost all congregations are composed of more than one class, and may be distinguished as under:— Congregations classified.

I.—Congregations principally, in some cases almost entirely, military. The latter are found only in great stations having a separate military church and chaplain, such as Allahabad, Lucknow, and Meean Meer. The civil element in military congregations is comparatively very small, and drawn generally from classes *B* and *C*, with a small admixture of *E*.

II.—Congregations principally civilian, and composed generally of classes *B*, *C*, *E*, and *F*. With a few exceptions, the great majority in civil congregations are directly or indirectly connected with the Government service, and there is in all of them a small military element, chiefly of officers on the Staff; but in some the proportion of military is very considerable.

III.—Railway congregations composed almost entirely, or chiefly, of class *D*.

IV.—Mixed congregations, in which the proportions of civil and military are nearly equal.

Regarding the Church of Scotland or similar subsidised bodies, and the Church of Rome, the returns are somewhat imperfect; but it would seem that there are in all about 27 congregations of the former and 67 of the latter, all situated at stations of some importance, containing European troops.

Regarding the numbers comprising these congregations no accurate statistics are available. The defects of those laid before Parliament have already been indicated. But in 1873 it was approximately ascertained that the average number of Europeans under a chaplain's charge was above 700, and under the other clergy from 200 to 300.

12. For these congregations the State employs, as Archdeacon Baly correctly remarks— The clergy, and their duties.

"in the proportion which it considers reasonable, the clergy of the three great denominations of English Christianity, viz., of the Anglican, Roman, and Presbyterian Churches, because by far the greater number of Christians belong to one or other of them. It does not, as a rule, employ the clergy of other Protestant denominations, Wesleyan Baptists, or Congregationalists, partly because they number too few members in any one place to demand a special clergyman, partly because they differ so slightly from one or other of the two Protestant Churches whose clergy are employed, that the cases are very few indeed in which there is conscientious difficulty of communion with either the Anglican or the Presbyterian Church."

The numbers of the clergy so employed in the year 1879 are stated in the Parliamentary Return to have been as shown in the margin* The statistics as to the number of congregations they serve are not very complete or clear in the Return, but they would seem to be approximately 369, as marginally indicated.† The out-station system is explained in the following extract from a letter from the Metropolitan, dated 25th January 1881:—

* Denomination.	Chaplains.	Aided Clergy	Total.
Church of England	160	10	200
,, of Scotland	13	9	22
,, of Rome -	23	38	61
Total - - -	196	87	283

† Denomination.	Stations.	Out-stations.	Total.
Church of England -	142	136	278
,, of Scotland	19	7	26
,, of Rome -	61	4	65
Total - - -	222	147	369

"The chaplains are stationed at the more important stations, and they receive from me visiting orders, of which the following is a specimen:—

'The chaplain of Dacca will visit Comilla four times a year, Mymensingh three times a year, Furreedpore twice a year, and Sylhet four times a year:' and in some instances the orders are to visit such and-such a station once in six months, or even in the case of very out-of-the-way stations, once in twelve months. It should be borne in mind that these visits to out-stations involve often a most serious amount of travelling, the distances being some hundreds of miles, and the travelling being by all sorts of modes of conveyance."

Besides the out-stations specified, there are many stations of small size, which receive no ecclesiastical ministrations at all. The distribution of the clergy among the congregations as classified in paragraph 11 has not been ascertained; but Archdeacon Baly states that of the Government chaplains, 32 are assigned to Class II. against 95 to Classes I. and IV. The clergy other than chaplains numbered 68 in January last, of whom 18 received no grants-in-aid from Government. Of the stations they served, 43 belong to Class II., five to Class I., 11 to Class

Class III., while nine were special or under Class IV. He also points out that in most cases the clergy have other special duties, such as the charge of gaols and hospitals; and that as regards clergy ministering to congregations, as under Class II., the wealthy coming under their charge are far outnumbered by those of small means or quite poor, and much the larger portion of their pastoral work lies among the latter, in relieving their poverty and giving them instruction, guidance, and encouragement.

Church buildings.

13. On this subject, as on the others, statistics are imperfect: but it appears from reports on the Church Building Fund and other sources, that in the present dioceses of Calcutta and British Burma there are 195 Anglican churches, which cost 350,000 *l.*,* and that 190,000 *l.* out of this sum was raised by voluntary contributions. Out of the balance of 160,000 *l.* borne by Government, 60,000 *l.* was for strictly military churches. In the Punjab there are 55 churches.

14. Regarding the cost to the State of the Ecclesiastical Establishments in India, I append some returns, obtained from the Financial, Military, and Public Works Departments, for the seven years from 1876-77 to 1882-3,† both inclusive. The totals are given in the margin. But it may be remarked that the sanctioned charges are never worked up to in practice, and that the fluctuations of actual expenditure, owing to absences, vacancies, special repairs, &c., go far to account for the variations observable from year to year. Moreover, the expenditure shown includes contributions for church building, averaging 1,800 *l.* per annum, but there is a set-off of cemetery fees amounting to about 1,000 *l.* a year. On the other hand, it does not include pensions, which are mostly paid in England.

Year.	Amount.
	£.
1876-77	217,761
1877-78	215,596
1878-79	215,596
1879-80	208,254
1880-81	218,314
1881-82	222,099
1882-83	219,692

Voluntary Contributions.

15. This sketch of the existing system would be incomplete without drawing attention to the large amount of voluntary subscriptions for religious and charitable work which supplement the Ecclesiastical Grants of the State. The outlay through the Church of England is stated by Archdeacon Daly to be about 220,000 *l.* per annum. The sums similarly raised by the Churches of Scotland and Rome, and by the Nonconformists bodies, cannot be specified, but they are known to be large. No doubt these subscriptions, but especially the portion of them raised in England, are subject to considerable deduction for purely missionary work, but they do not, on the other hand, comprise the contributions of congregations to the expenses of their own church, or for the relief of the European and Eurasian poor.

	£.
Contributed in England -	143,755
Contributed in India - -	64,947
Interest from special funds -	11,337
Total - - £.	220,039

16. The resources for the maintenance of Christian worship in British India are thus shown to be of three kinds: (1) endowments to Roman Catholics by the old Portuguese Government, which boldly recognised its duties in this respect; (2) annual cash grants by the British Government, of which Europeans and Eurasians derive the principal share of benefit; and (3) voluntary subscriptions raised by Christians in India and England. The distribution of the State aid between denominations and races may be open to exception, but this is a matter of detail. Taken as a whole, the State aid certainly does not cover half the total necessary expenditure.

Existing State Aid compared with Obligations.

17. The obligations of the State may be described as of three kinds, documentary, moral and religious, and political. Underlying them all is the obvious qualification that they can only be held operative within reasonable limits, so that for, instance, while, on the one hand, the nature of the duties which both civil and military officers have to perform so scatters them over India that ministrations are justly due to smaller bodies of them than would be a clergyman's full charge in England, no claim can, on the other, be set up on behalf of isolated knots of a dozen or two.

Documentary obligations.

18. The first document on record, to which our attention is invited by the Secretary of State, is the Charter granted by William III. to the East India Company in 1698. This requires them to provide a minister approved by the Archbishop

* In conventional sterling.

† The figures submitted to Parliament (Return, No. 37, dated 5th February 1880) for 1876-77 are incorrect.

Archbishop of Canterbury or Bishop of London, and a proper place, set apart for Divine Service only, in "every garrison" and "superior factory," and in every ship of 500 tons burden or upwards, maintained by them within their limits. It is obvious that any formal document of this kind may become obsolete through changes of circumstances and views. But lapse of time does not appear to have yet wrought very material effects in this instance; for we find that its essential requirements of Christian clergy, under due ecclesiastical control, for civil (factories) as well as military servants, subject to the reasonable limit of the factory (or ship) being of a certain size, have been acted on, and are applicable, up to the present day.

19. In 1813 the growth of the Company's dominions led to the making of more adequate provision for "a Church Establishment" by appointing a bishop and three archdeacons (53 Geo. 3, c. 155, ss. 49–53). The broadness of the phrase quoted* is noticeable in connection with the next step which occurred, namely, the appointment of Presbyterian chaplains in 1822, and with the still more important advance, on a liberal basis, which was made in 1833. I have not yet been able to trace back to its origin the grant of stipends to Roman Catholic clergy for ministrations to the troops; but I find that such existed in 1828.

20. In 1833 (3 & 4 Will. 4, c. 85, ss. 89-102), on the occasion of the renewel of the Company's charter, the Episcopate was enlarged by bishoprics for Madras and Bombay, the Bishop of Calcutta being constituted Metropolitan; but two further measures of the highest importance were also enacted, first, provision was made for chaplains of the Church of Scotland who were to be subject, on the analogy of the Charter of 1698, to the "spiritual and ecclesiastical jurisdiction in all things of the presbytery of Edinburgh"; and secondly, power was given to the Governor General in Council of—

"granting from time to time, with the sanction of the Court of Directors and of the Commissioners for the affairs of India, to any sect, persuasion, or community of Christians not being of the United Church of England and Ireland, or of the Church of Scotland, such sums of money as may be expedient for the purpose of instruction or for the maintenance of places of worship."

21. The history of this clause is remarkable. It was conceded by the Government in lieu of a clause proposed by Mr. Shiel, who protested against the provision, which the Bill then contained, in favour of the Churches of England and Scotland only. It was preceded by debates, originating with Mr. O'Connell, who urged that in India "they could not have a dominant church," and that "all Christians should be put upon an equal footing." In these debates the whole question of State aid to religion was gone into. The allegation that it was unjust to support Christianity out of revenues derived from Hindus and Mahometans was refuted by Mr. (afterwards Lord) Macaulay and others; the necessity of religious ministration for Christians was vindicated; and Lord Morpeth, on behalf of the Dissenters, disclaimed all objection to the provision for the Churches of England and Scotland. Moreover, Mr. Charles Grant, the President of the India Board, made on behalf of the Government the following declarations:—

"This country had no right to send its subjects abroad without giving them the religious advantages they enjoyed at home; and it was bound to place within the reach of its Indian subjects the means of attaining the blessings of Christianity. * * * He did not like the idea of connecting domination with any church. It was with the intention of providing religious instruction for the officers who were sent to govern India that he had proposed the resolution. * * * The Government would neither establish nor promote in India anything which was unfair or intolerant to any religion, meaning certainly only to do honour to the English name, and to the principles of Christianity. * * * He knew that there was a very large Roman Catholic community in India, who deserved the peculiar regard and consideration of the Government; and although they were not prepared to state in what mode or to what extent and under what form their claims would best be satisfied, the Government undertook to apply themselves fairly and sincerely to the task."—(*Hansard*, 3rd Series, vol. 19, pages 800, 1020, and 1032; and vol. 20, pages 14, 29, and 44.)

It

* This broadness was made a ground of argument in 1833 by Mr. Shiel (*Hansard*, 3rd Series, Vol. 20 page 44).

It should here be noted that in the Statute no limitation to Government servants occurs, nor is there in the declarations more than the allusion to them just quoted, which cannot avail against the broad terms in which they and the debate generally are couched, and the references to a "community."

22. Thus was constituted for India in 1833 a Christian "National Church" in the broadest and most satisfactory sense of the term. The policy of the equality of all creeds before the State, which had already been acted upon by the Company's Government with equal emphasis and success in the case of the faiths of the but lately conquered Mahomedan and Hindu, was applied to the several phases of the Christianity of their rulers. This policy has never yet, that I am aware of, been authoritatively changed. Whatever discussion has since arisen has turned upon comparatively subordinate points, relating to the form which the guaranteed aid to the several denominations should assume, and the extent to which, in view of financial or other considerations, it should proceed.

23. The next authoritative utterance on the subject which I have come across is contained in a Despatch from the Court of Directors in 1840 (No. 1, dated 17th March), in which a lakh and a half of rupees are granted for a new Cathedral at Calcutta, on the ground that

"the present church accommodation at Calcutta is clearly insufficient, and it has been admitted by us to be the duty of Government adequately to provide for its civil and military functionaries the means and services of our religion. Consistently with this principle, and * * * we authorise the expenditure," &c.

24. Somewhat later, in 1844, the increase of the Christian population of various classes throughout Bengal and the North Western Provinces led to the support by the Government of India of a proposal by the Metropolitan for increasing the number of the clergy by appointing Eurasians and Natives to be Uncovenanted Sub-Assistant Chaplains. That the Government at that time contemplated ministrations to the non-official community is attested by the following remarks on the proposal in a Minute by the Honourable W. W. Bird:—

"It has long been my opinion that the services of such a class of persons are urgently required for the lower order of Christians belonging to the Established Church with whom this part of India now abounds. * * * The fact is that the lower orders of Christians above referred to, both European and Native, are grievously neglected. * * * The Ecclesiastical, like all other departments, must go on increasing with the increase of civilisation. * * * It will enable us to provide, which no increase of chaplains educated at home will ever do, for the religious wants of an increasing Christian population, half English, half Native, to which our position in this country unavoidably gives rise, and which, unless those wants are provided for, will, like the Portuguese, rapidly degenerate and become an everlasting disgrace to the British Government."

And that ministrations even to Native Christians were not in those days considered beyond the scope of the Government policy, appears both from the above remarks, and from the following passage in a Minute by the Honourable F. Millett:—

"Nor am I aware of any place, excepting perhaps Calcutta, where there is a congregation of Native Christians sufficiently numerous to warrant the entertainment of an ecclesiastical establishment at the expense of Government. * * * * Where circumstances are favourable, I should equally advocate the employment of Natives in the manner proposed."

The Court of Directors, in their reply (No. 2, of 11th March 1846), objected to "introducing a lower grade of persons into the sacred office," but made the following remarks:—

"We admit it to be our duty to provide the means of spiritual instruction according to the principles of our National Church for the Christian servants of the State and their families. In view to the accomplishment of that important object, the number of chaplains has of late years been largely increased, and we should be prepared to consider any proposition which you might, after due inquiry, bring before us for a further augmentation founded on a clearly ascertained exigency of the public service."

25. In

25. In 1851–52 a discussion arose as to the selection of stations for Government chaplains, in the course of which Mr. (afterwards Sir) John Peter Grant, then Secretary to the Bengal Government, wrote as follows:

"I have always understood that the old principle, which I have never heard has been authoritatively abandoned, in the distribution of the Company's chaplains, was first, to provide fully for the European troops; secondly, to provide adequately for the Presidency town, where large numbers of Protestant servants of Government of all classes are congregated, and where this benefit has been allowed to all the Protestant residents from very early times; and thirdly, to distribute all that remains of the strength of the establishment, so as best so provide for the easily combined object of supplying chaplains to the principal stations for civil officers and Native troops officered by Europeans, and of leaving no very large tract of country, in which European public servants and private persons are scattered, wholly without the benefit of a resident clergyman. This principle is intelligible and definite," &c.

The Government of India, while declining to lay down any positive rule, as to what places should have a chaplain, stated that the principle laid down in Mr. Grant's note appeared sound and proper. The Metropolitan similarly accepted the principle, but complained that there never had been chaplains enough to carry it into effect. Upon this a further discussion took place, in which much the same views were expressed, Lord Dalhousie endorsing Mr. Grant's principle as "sound and proper." The Court of Directors to whom these proceedings were reported, approved, in their reply (No. 4, dated 2nd August 1853), of the decision to lay down no rule, and took no exception to the principle thus recognised.

26. In the proceedings summarised in the three preceding paragraphs two opposite tendencies will be observed. The Government of India, in harmony with the practice commencing from the times when non-officials were admitted to India, and with the absence of any restriction to officials in the Statute and Declarations of 1833, persistently counted non-officials among those to whom ministrations of clergy were to be extended. At the same time they made their public servants of all grades the basis of their distribution of chaplains, and did not admit any liability for "miscellaneous congregations of Christians wherever they may grow up in this vast territory." The Court of Directors, on the other hand, unwilling, as it would seem, to give formal recognition of the existence of non-officials, would allude only to the needs of officials, civil as well as military, *and their families*, while the increased grants they gave were in reality based to a considerable extent upon the needs of both.

I may here remark, parenthetically, that it does not seem that any limitation of support to the Church of England can be inferred from the use of the term "*our National Church*" in the Despatch of 1846, in face of the Statute and Declarations of 1833, coupled with the fact that Presbyterians were in receipt of State support as early as 1822, and Roman Catholics at some date prior to 1828. Moreover, the phrase itself appears to have been merely echoed from the Despatch of the Government of India, No. 10 of 17th August 1844, into which it entered through having been used by the Metropolitan in describing his proposals.

27. Some further steps may now be noticed, occurring after the transfer of India to the Crown. In 1859 another permanent addition to the chaplains was sanctioned by Sir Charles Wood (Despatch No. 23 of 4th November 1859), after a discussion in which the subscriptions of the Calcutta general community to the Additional Clergy Society and charitable objects were admitted as a ground for not pressing them to pay for certain of the chaplains in that city. In 1863 the system of grants-in-aid to the Additional Clergy Society, for services of their clergy at stations where Government chaplains were required but not available, which had been introduced in 1855, was largely developed. In 1869 the system was extended to the Church of Scotland with reference to Presbyterians soldiers, and in some other cases. I may here remark that throughout the period under review the Churches both of Scotland and of Rome from time to time pressed their claims for increased support under the declarations of 1833, and made them good to some extent in the face of considerable opposition, chiefly on financial grounds. The last material increase I know of was obtained by the Roman Catholics in 1876.

28. I must now notice a tendency adverse to the principle of State support of the Christian religion which has displayed itself during the last few years, though it has not yet led to much practical result. In 1870 the desire to improve the finances by economy in all departments led to a discussion, which continued till 1874, on the first principles on which ecclesiastical establishments in India should be regulated. Sir Richard Temple contended that the existing system of State aid should "not only be continued, but if possible extended," and that the ecclesiastical expenditure was "reasonable, and even susceptible of moderate increase, provided only that the money be spent to the best possible advantage."* Some of his colleagues advocated various degrees of withdrawal from existing obligations. This important discussion was dropped without any practical conclusion, and it does not seem to have been even before the Members of the Government in 1876, when in the course of a Despatch recommending the increased allowances to Roman Catholic chaplains above alluded to, the following passage was inserted:—

"There is no ecclesiastical establishment in the sense of a State Church in India. The Government of India recognise the duty within reasonable limits, of providing the ministrations of religion for British-born European servants of the Crown, and especially for soldiers and their families."

This passage involves the repudiation of all claim to consideration on the part not only of the non-official community, but of all servants of Government not British-born, and of the families of all British-born servants except soldiers. The Despatch has, consequently, been deemed to be the distinct enunciation of a new policy on the subject of State aid to the Christian Church in India. But I cannot admit its title to any such position, as it appears to have issued without any discussion of the vast change involved, as it does not seem to have ever been confirmed by Her Majesty's Government, as it has been followed by no definite action, and as it appears to me to be at variance with both the statute and declarations of 1833, and the principles upon which the ecclesiastical establishment has been regulated up to the present day.

29 To sum up this branch of my subject, I consider our documentary obligations to be shown to extend, within the reasonable limits already indicated in paragraph 17, (1) to adequate provision for all Christian civil and military servants of the State, of whatever grade and race, and their families and dependants; and (2) to a certain limited aid to the European and Eurasian non-official community, wherever it is located within the same general range as the servants of the State. The case of native non-official Christians is partly met by their old State endowments, and partly by the fusion of State and voluntary aid already alluded to in paragraph 16.

Moral and religious obligations.

30. The moral obligation may be first considered. Those who would cut down our obligations to the utmost admit that we are bound to provide religious ministrations for those of our public servants who *come out from home*, though not for such as are engaged in this country, and still less for the descendants of the latter. For this distinction I fail to see any reasonable ground. Such ground cannot lie in mere contract, for nothing would be easier than to notify to every civil and military servant entering the services in future that the State would make no religious provision for him, and the supply would, I fear, remain unaffected thereby; nor can it lie in the relative inability of those who come out from home to pay for their own religious ministrations, since the superior civil and military servants from home are unquestionably better off, as a class, than the superior servants engaged in India; while the lowest, the soldiers, are just as able (or unable) to pay as are the half-starving classes from whom our inferior Indian-born clerks, &c., are drawn. If, however, the admission that public servants coming out from home ought to have religious ministrations at the public expense is based merely on the belief that such ministrations are for their moral or spiritual good, then the argument applies just as much to those who do not come out from home as to those who do. Possibly it may be said that we have no moral right to tempt men to come from home without providing what their

* The soundness of this opinion has since been illustrated by the rapid extension of State railways, which has taxed to the utmost the resources of the Additional Clergy Societies.

their conscience and training leads them to believe to be for their eternal good. If so, then where is the application to stop, for the children and descendants of those whom we have so tempted out have as good a claim on us as their fathers, if not better, for it is owing to our original action that they find themselves helplessly stranded in a foreign and heathen land. In fact, the whole European and Eurasian class, excepting such small, though growing, portions of it as have come out for commercial purposes, owes its existence to our original action as employers of labour. The moral obligation of such employers to provide religious ministrations is amply and nobly recognised in England, and the line is not there rigidly drawn, as some would draw it in India, at the employed personally, excluding their dependents, and even their wives and children. It may be said that the line there is drawn at those who are unable to provide ministrations for themselves. Granting this, it is only the measure, not the ground of the admission of the obligation; and on applying it in India it will embrace the whole large body to whom I plead that our obligations extend.

To sum up the argument under this head, I contend that the Government is under a moral obligation to provide religious ministrations for the European and Eurasian Christian community, who have been, with comparatively small exceptions, placed in India by its direct or indirect action; that there is no basis in logic or reason for distinction between those who have come direct from Home and those who have not, and that there is to this obligation in India, as in all other countries where State aid to religion is recognised, the reasonable limit that those who are well-to-do, whether directly in the service of Government or not, shall relieve the general taxpayer by voluntary contributions. The obligation in respect of Christians generally rests not on moral, but on more general civil grounds, which will be touched upon presently.

31. I now turn from the moral to the religious obligation. Here no lengthy argument is needed. Upon those who do not recognise that neither individuals nor nations can get on in the world without a god, and that god the Christian God, my words must produce no effect; for those who do, demonstration would be superfluous. I will therefore take my stand simply upon fact and precedent.

The fact I assume is, that England is still a Christian country, and that the British power in India is still a Christian power, possessing obligations as such to the Christians beneath its rule. Mr. Gladstone has long ago taught us that the State should recognise and support some religious expression of the community; that those who hold supreme power in a State are bound to support the religion which they believe to be true; and that it is the right and duty of Christian rulers to use their power, influence, and means to maintain the Christian religion. The mode in which, and the extent to which, it may be suitable to support and maintain it, under distinct or varying conditions, is, of course, a matter of detail.

The precedent which I quote is that of those who have preceded us as rulers of India throughout the long chain of centuries, extending back beyond the Christian era. No preceding Government possessing a distinctive faith has failed to mark its accession to power by providing for that faith from the resources of the State. Persecution of rival creeds may have been at times the accompaniment of such provision. But when we look around upon the vast extent and variety of non-Christian endowments of every age, from the most ancient to the most modern times, we see a striking monument of the bold expression by successive dynasties of their own convictions, coupled with their enlightened toleration of the convictions of others. Can a Christian Government repudiate its own similar obligations; shall it dare to do nothing for the religion of the Cross?

32. The obligations of the Government in their political aspect may next be considered, that is, the duty of the civil ruler to govern wisely, or with prudence and equity, as applied to this matter. It has been said by Gibbon, in a well-known passage, that at the time when Christianity presented itself to the Roman Empire for serious consideration, *Political obligations.*

> "the various modes of worship which prevailed in the Roman world were all considered by the people as equally true; by the philosopher as equally false; and by the magistrate as equally useful."—(*Decline and Fall,* Chapter II.)

The Indian statesman while holding with the Roman philosopher as to the falsity of the religions of at least an overwhelming majority of those over whom he is called to rule, can hardly refuse to concur with the Roman statesman in what has been happily termed "the sound view that every religion, so far as it does not circulate doctrines inconsistent with morality, or dangerous to the State, tends to make better men, and therefore better citizens."

33. I shall not waste time in enlarging upon the fact, which does not seem to be denied, though it is often ignored, that the poor European and Eurasian population in India are in very special need of the "*moral police*" which religion supplies. Living often from hand to mouth, surrounded by every temptation to intemperance and vice, scattered so as to be relieved from the influence of the public opinion of their fellows, they are too often on the verge of falling into debauchery, violence, and crime, and of becoming a source of danger to the native population and a public scandal to the British name. Our strict laws for dealing with European vagrants are founded upon this fact, but they aim at summary cure rather than prevention, which can only grow out of gentler and higher influences. It is no reply to pleas for this moral police for the special benefit of the European and Eurasian poor to remind us that the State has equal obligations in respect of its non-Christian subjects. We may readily admit the theoretical liability, and offer the twofold reply, that it is partly met by our subsidies to their religions, and partly minimised by the fact of the decency, domestic order, and thrift of Oriental populations. As to the good influences of religion upon the more well-to-do, and even the higher classes, their proof is involved in the maxim of the Roman statesman, and recorded in the history of the civilisation of Europe.

34. More serious notice must, however, be accorded to the contention that all these good influences might be as well, if not better, secured by religious institutions unsupported by the State. It may be readily conceded both that, as long as funds are sufficient, the source from which they are derived is immaterial, and that State control is no advantage, but the reverse, to religious institutions. But the real question is one of fact, whether the withdrawal of State aid (leaving out of view its injustice) would lead in India to the filling of the pecuniary void from other sources. I venture to think that few who are intimately acquainted with the circumstances of Europeans in India would answer this in the affirmative. The great body of Europeans in India are extremely poor; the class above them are in by no means affluent circumstances, and harassed by the calls which the education of their children in England or the failing of health thrust upon them; while those who can really afford to give largely for the most part already do so, but are very few in number. I entirely agree with the following statement by Archdeacon Baly:—

> "Owing to the frequent transfers in the course of service, the necessity of living in small and scattered communities, or to poverty, the condition of by far the greater portion of the European population is such that it is unable to procure for itself either a medical or clerical staff adequate to its bodily and spiritual needs. * * * *
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> "If the religious grant were entirely withdrawn, the Christian communities, both civil and military, in nearly all the mofussil stations would be at once deprived of Christian ordinances. No doubt the Additional Clergy Society and other voluntary agencies would endeavour to supply the want; but at best it could only be done by slow degrees and to a partial extent, and the money applied to this purpose would be diverted from other necessary objects; education, the relief of Christian poverty, &c. The only places, as a rule, where the European congregations are permanent, large and wealthy enough to provide for their own religious needs from their own resources, would be the seats of the Provincial Governments and some of the hill stations. But these are precisely the congregations which contribute now most largely to the religious, charitable, and educational institutions of the country, and carry on work both in their own stations and elsewhere, which otherwise must be left undone or be paid for by the State. It must be considered also that such congregations are very far from being composed entirely of wealthy persons, official or unofficial."

Supposing State aid to be confined exclusively to the troops and State Railway servants, the result would be little different. All the smaller stations would still suffer, and the partial relief to a few of the larger or middle-sized would not make good the loss. It has been suggested that resources in England might be drawn upon. It has been shown in paragraph 15 that England is largely drawn upon already, but the proselytising spirit accounts for most of this, and it

it may be doubted whether a call to send money away from where it is more legitimately applicable in order to support a local church for Europeans in India would meet with much sympathy or response. Upon the whole, therefore, I cannot doubt that the result of withdrawing any of the existing State aid would be disastrous in the extreme.

35. Independently of the actual ultimate results of any policy proposed to him, however, the statesman cannot ignore its probable effect upon the minds of the people. Sentiment, it need scarcely be said, is an important element in human affairs.

36. There can be little doubt that the withdrawal of State aid from religion would arouse a general and very bitter feeling of resentment among Europeans in India, to which the Press would give effective expression, exposing without reserve the Nonconformist, Latitudinarian, or other influences to which they might fancy the measure attributable. This feeling would certainly command a large amount of sympathy in England, not merely from the religious world, but from large sections of both political parties at home, who are friends of religious equality, or concurrent endowment, or the maintenance of the British reputation in the East. On this subject Sir John Strachey has observed :—

"In all our proceedings it must be remembered that we are dealing with subjects which closely touch the religious feelings of a very large number of our countrymen. Although the present proposals will be in complete accordance with the views of that important section of the Christian community which objects to any interference with the State in such matters, there can be little doubt that the opinions of a still larger number will be different, and that the withdrawal of the aid of Government will be looked upon as a serious discouragement to the cause of religion. Whether the latter views be right or wrong, they ought to be treated with tenderness and respect."

37. Upon the native mind, on the other hand, the effect will be that of wonder, contempt, and suspicion. I have not served for nearly 30 years among and in intimate association with Orientals, without being convinced that they have a very strong appreciation of religion in itself, evidenced by their habits, ceremonies, and austerities, and that they invariably respect those who show similar feelings, while they wonder at and despise those Europeans who are conspicuous for their indifference in such matters. As to the absence of any real grievance, and the hollowness of complaints which occasionally appear in native prints, there can be no doubt. The view I maintain is well expressed by members of the Straits Legislature, in a recent debate on the proposal to disendow the local Christian Church, from which I make the following extracts :—

Mr. Currie.—"As a Dissenter, and a member of an unendowed Church, I extremely regret the decision, the immediate effect of which will be, I think, to curtail the revenues of those churches which are dependant on their support for voluntary contributions; nor can it fail to check the outflow of that private charity which has always so generously responded to the frequent calls upon it. But, Sir, I also maintain that it is the duty of this Government to make provision for the religious instruction of those who are unable to provide it for themselves. * * * But I go further. I hold it is the duty of a Christian Government in the midst of an overwhelmingly large anti-Christian population to give visible expression to its faith. The connection between Church and State is familiar to all Eastern nations. * * * Surely then to them it must appear both right and fitting that we should dedicate a portion of our revenue to the support of that religion to which we owe so much.

Captain H. E. M'Callum, R.E.—"I only wish to point out that this Government has been founded, that this Government exists, amongst nations which are embued with strong religious beliefs ; that they have been accustomed to regard the profession of our faith, the support of our ministers, and the maintenance of our church buildings, as part and parcel of our rule, and they have seen that faith upheld and reverenced as that cherished in our mother country. What then will be the feelings of these people, many of them almost fanatics in religious matters, when they learn that the Government uninvitedly abandons her church? * * * What guarantee have they that a Government who would thus ruthlessly undermine the foundations of its own religious fabric will not, sooner or later, interfere with those rites which are as dear and sacred to them as is our Church to us?" *

38. But

* The whole of this remarkable debate will repay perusal. It took place on 16th February 1882 in the Legislative Council of the Straits Settlements, on the proposal to disendow the local Christian Church.—(Parliamentary Paper, c. 3228, June 1882.)

38. But, besides wonder and contempt, those who would deprive Christianity in India of State aid have to reckon with suspicion. To the thinking portion of the Native community it must inevitably be apparent that the arguments which are used to justify the withdrawal apply with equal force to the confiscation of their own religious endowments. And they will know likewise that change of circumstances and change of views have been held to warrant, in the cases of Ireland, of Ceylon, of English burial-grounds, the abrogation of treaty guarantees, legislative enactments, and even private trusts. How can they doubt that a Government which has just destroyed its own religious institutions will, sooner or later, adopt a similar course with theirs? And such ideas among the educated may at any time take among the ignorant the form of rumours of definite intention. If an absurd fancy about a cartridge set India in a blaze, what may not an obviously reasonable and logical inference effect? The Court of Directors in 1832 stopped an innocent statistical inquiry regarding religious endowments for fear of its political consequences. And are we, in our maturer wisdom, to throw away the good moral effects of religion, to stir up strife within and create danger without for—what? A sentiment, and 200,000 *l.* in a revenue of 70 millions! The statesman of any creed, or none, may well pause before such a hazard for such a stake.

39. To sum up this section, our documentary obligations, our moral and religious duty, together with the political expediency of maintaining the repute of the European in India, and avoiding danger to our Empire—all combine to necessitate the continuance of State aid to Christianity.

Principal Objections discussed.

40. The first point which I may notice under this head is the disposition to make light of documentary obligations. I have endeavoured to show that these are not by any means so indefinite as has been assumed; and were the difficulty of access to and search of the old records not so great as it is, I believe, from various circumstances and allusions I have noticed, that those obligations would be found to have been intelligibly and progressively developed into the system now existing. With regard to the obligatory value of old documents, it must of course be readily admitted to be subject to variation through change of circumstances and change of views; but then this objection to them may be applied in more directions than one. When we find the circumstances of a factory transformed into those of an empire, it is as legitimate in principle to expand the limitations of old documents to suit the needs of the mixed community which our action has both indirectly and directly created, and the rights to religious equality to which the admission of strange faiths into our pale has given birth, as to insist on their present impracticability for the purpose of evading inconvenient and expensive duties, or of applying theories which belong to European and not to Oriental society.

41. Another disposition to be remarked is that of trying to whittle down the measure of State aid to religion, without denying its abstract necessity. I need touch but lightly on such devices for minimising as the use of statistics of males only, or of church attendance on a particular day, or of gazetted Government servants only. These eliminations, as has been trenchantly remarked, have no advantage except that of enabling those who use them "to point to the very small residuum" left, "and then to inquire triumphantly if it is worth while to keep up a separate chaplain for such a very few sheep in the wilderness."

The repudiation of the claims, prescriptive and original as well as documentary, of the whole non-official class, without any practical suggestion as to what other source except the State can in the main supply their wants, has already been discussed in paragraph 28.

The distinction attempted to be drawn between Government servants coming out from home and those born in India has already been alluded to (paragraph 30). Being essentially unsound, it of course leads to a series of dilemmas. If there be any need for clergy at all, the need of the Indian-born, who are poorer and more ignorant as a class, must be greater than that of the British-born. Again, if we grant doctors to both alike, why not clergy? The soundness of this analogy is not shaken by the remark that doctors are of no creed. True; yet their ministrations are often none the less restricted by either their special qualifications,

qualifications, or the special duties assigned to them. It is as easy in a large station to have separate clergy for two denominations as to have separate doctors for staff and civil work. Moreover, as doctors can make a living by private practice, their ministrations are more generally procurable than those of the clergy. Fortunately, the distinction is unworkable in practice.

Another repudiation suggested is that of the claims of all civil employés who do happen to be able to avail themselves of ministrations primarily provided for the military, the ground being that some few of them who come from England are well enough paid to get what they need for themselves. But as those thus deprived will, by the hypothesis, be scattered in small non-military stations, how can they possibly pay a clergyman for themselves? And with what justice can the whole cost of providing for the body of ill-paid officials in the same localities be imposed upon them?

Those, however, who whittle down so far unite in admitting the need for State aid in the case of soldiers and their families and State railway servants. Why? They are not poorer than the bulk of the lower clerks and non-official population. Neither are they more ignorant. Are they supposed to be more degraded and wicked? Are their families more in need of clergy than anybody else's? Why should not the rich civilians and merchants be made to pay for them too? Why should not the better-paid military officers and State railway servants help to pay for the poor clerks and non-officials? Why, finally, should not the charitable public at home be drawn freely upon for the help of all? This climax of the whittling-down process, the restriction of State aid to soldiers and their families and State railway servants, is complete in its inconsistency and unique in its injustice. The State must, within reasonable limits, afford religious ministrations to all alike, or to none.

42. The financial objection may be briefly noticed, because it has been made the ground for some niggardliness in satisfying the reasonable claims of the Presbyterian and other denominations, and the fear of it has overshadowed such disposition to make efficient religious provision upon the basis of religious equality as has from time to time appeared. But, like other spectres of the imagination, it disappears on examination. A late Finance Minister, Sir Richard Temple, maintained, at a time when the finances were not nearly so flourishing as at present, that the ecclesiastical expenditure was "reasonable, and even susceptible of moderate increase." It cannot seriously be held that 220,000 *l.*, or even 300,000 *l.*,* cannot be spared for such a purpose as this out of our large revenue. Nor has the fear that a more liberal policy as to grants-in-aid, and their extension to various denominations, would lead to large additional demands, any foundation. If the rule of "reasonable limits" were kept in view, the admissible claims would be very moderate, justice would be satisfied, and all ground of discontent removed.

43. I will next consider an objection which is, perhaps, the most important of any which have been brought forward, since it not only turns up at the bottom of many chains of argument which have been used in India, but is mainly relied upon by Mr. Baxter, the General Baptist Missionary Society, and others who take a leading part at home in the attack on the Christian Church in India. This objection is stated in the letter from that Society, dated 5th April 1881, which has been forwarded to the Government of India by the Secretary of State with his Despatch now under reply, in the form of a proposition, that it is "as unjust to tax Hindus and Muhammadans to support Christian ministers as it would be to tax Christians to support Brahmins and Moulvies." The reply is, that each now is taxed to support the religion of the other, and that a gross injustice and breach of religious equality would be perpetrated if any of the aid now given to Christians were withdrawn, because, to use in its true bearing a phrase in the secretary of the Baptist Missionary Society's letter, "why should one class of Her Majesty's subjects have religious teachers provided at public expense and not another?"

44. It

* I have calculated that, even if the arrangements proposed further on should involve any increase of charge, it could not possibly exceed this sum, and probably would not approach it, and the settlement would be final.

44. It is evident that those who prefer this objection are under a serious misconception of fact. The facts are these: Hindu, Mahometan, Sikh, and other non-Christian religious institutions are in possession of endowments, in some cases in the form of annual cash payments from the Treasury, but more frequently in that of estates exempted from the payment of land revenue to Government. Scarcely a temple or a mosque can be found throughout India which does not receive a grant from the State in one form or the other. The aggregate value of these grants is uncertain, because they mostly do not pass through the public accounts, because the Government have long since (Act XX of 1863) divested themselves of even the formal control which they had inherited from preceding rulers, and because the Court of Directors many years ago decided that it would be impolitic to make any general inquiries. But it is known to be very large, and the estimate of between three and four millions sterling, which has been offered, is probably not at all excessive. In India, I need scarcely say, all land is originally vested in the State, and all immunity from paying revenue for it to the State flows originally from the grant of the State itself. But for these "alienations," as they are officially called, their amount, whatever it may be, would come to credit of the State in the public accounts. It is undeniable, therefore, that they necessitate other equivalent taxation. But for them, license tax, or customs duties, or some other impost might be dispensed with. The Christian pays his share of general taxes, and it is as true to assert that he is taxed to support Hinduism and Mahometanism as to assert that Hindus and Mahometans are taxed to support Christian ministers. Surely Christians have as good a right as their fellow-subjects to State support for their religion. Assuming the number of taxpayers to be 200 millions in round numbers, and the sum granted by the State for Christian ministrations to be 22 lakhs of rupees (220,000 *l.* conventional sterling), this amounts to 2·1 pies (2 pies=1 farthing) per head per annum. The grant for non-Christian ministrations, on the other hand, taken (to be well within the mark) at $3\frac{1}{2}$ crores, or millions of conventional sterling, gives a contribution of 2 annas and 9·6 pies (or about fourpence farthing) per head per annum. Thus, the individual European pays about 17 times as much for non-Christian ministrations as the individual Native pays for Christion ministrations.*

45. A fact so destructive of the argument of those who would assail State aid to Christianity in India has, naturally, not been left without attempts to explain it away. Two lines of pleading have been used for this end.

46. Under the first of these, it is stated that there is an implied contract with these temples and mosques, and that we could not justly resume the property which had been already alienated by our predecessors, any more than we could justly interfere with whatever other rights of private property had accrued prior to the period of British rule. It is added that only new grants in the course of British rule to non-Christian religious ministrations (which have never been made) could be used in justification of State aid to Christianity. Admitting this proposition, it cannot alter the fact that the non-Christian grants come out of the revenues of the State, or the truth that a breach of religious equality is as unjust as a breach of faith. The "simple test" by which we are told that this point may be settled is not only no test at all, but entirely irrelevant. But the proposition can by no means be admitted, for we are told, and rightly, that old engagements may be modified by change of circumstances and change of views, and that the Charter of William III. may be treated as obsolete. Moreover, we have before us the actual disregard by Her Majesty's Government, on this ground, of the capitulation with the Dutch of so recent a date as 1796 in the case of the Wolfendahl Church in Ceylon (Parliamentary Paper, c. 2983, 1881); as also the twice-repeated disendowment of the Irish Church, and the opening of Church burial grounds in 1880. In the Irish Church Debates of 1868-69, Mr. Bright argued that, "if endowments are found to be mischievous, Parliament may put them to other uses," while Sir Roundell Palmer admitted that "the nation has a large interest in and control over every species of public property," and that Church endowments are such

* This passage is adopted from one in Archdeacon Baly's letter of 28th April 1882, the figures in which are not quite correct.

such property (*Hansard*, Vol. 194, pp. 1893 and 1933). The non-Christian grants are, doubtless, practically unresumable as a whole; but the cause is, not any legal difficulty, but simply that those who would despoil without scruple the faith of their countrymen do not dare to despoil the faith of the Mahometan and the Hindu.

47. The second line of argument is that the State cannot be said to grant that which it never acquired, and that it never acquired those lands or their revenue because, when it acquired the territories in which the lands were situated, the latter were expressly reserved to their existing purposes, either by treaty or by notification. This proposition suggests its own refutation. In any cases in which lands were reserved to their existing purposes by treaty or notification, they were none the less acquired by conquest. What occurred may be said to have been analogous to the action of the Commissioners in whom the property of the Irish Church was vested, which was described by Mr. Gladstone as "technically in the nature of a re-endowment" (*Hansard*, Vol. 194, page 421). Moreover, when so re-granted, or when confirmed to their holders by treaty or engagement, they were so upon the same tenure under which they were held under the rulers whom we superseded, which involved a liability to resumption. Finally, the argument goes too far, and would preclude the State from all dealing with secular alienations, as much as with religious ones. But, as a matter of fact, any such reservations by treaty or notification were so rare, that they may almost be described as non-existent. Proclamations, such as that of Mountstuart Elphinstone, merely assured the conquered people against indiscriminate confiscation of private rights, but in no way barred the legitimate action of the State. Private property, whether secular or religious, was generally left alone on our acquisitions of territory, and was subsequently dealt with as its nature and the circumstances appeared to demand. In Western India, for instance, the laws eventually codified into the "Regulations of 1827" contemplated inquiries into titles to alienations and resumptions under various circumstances; the "Rules of 1842" similarly dealt specially with cash allowances for religious objects; Acts XI of 1852 provided more stringently for such investigations; and a vast number of alienations were partially assessed under the Bombay Summary Settlement Acts of 1863; and besides this, a general power to assess rent-free lands for State purposes, reserved from the beginning of British rule, still exists under section 45 of the Revenue Code of 1879. Speaking broadly of alienations throughout India, it may be said that they are almost all taxable under various local laws or the common law of India; they are all resumable under the one or the other, and both rights have been exercised in numerous instances, though only of course under very special circumstances justifying such a course. These well-known incidents of Indian land tenure have been recognised by law courts and text books, and are attested by revenue settlements and alienation sanads. They are acted upon occasionally in the Native States around us.

48. It will be understood that I have, in the preceding paragraph, confined myself to broad general statements, such as are applicable to India as a whole, though not necessarily to every part of it, because such treatment appeared to be sufficient for the present paper. Should the occasion arise, I am perfectly prepared to maintain these statements by an exhaustive examination of public engagements, local laws, and authoritative rulings. I trust, however, that such may be superfluous in the face of obvious facts. I would also not be understood as implying that, because all non-Christian alienations are in their nature and in law resumable grants by the State, they therefore might be actually resumed. India might be lost in the attempt to do so. The following remarks fell from Mr. (afterwards Lord) Macaulay, then Secretary to the India Board, during the Debate of 1833, on the clause increasing the Indian Episcopate:—

"The only thing increased by this proposition was the efficiency of the episcopate. Was that an evil? But then, it was said that it was going upon the principle of the Irish establishment, an indefensible enormity. Did honourable gentlemen consider the magnitude of the religious establishments of the Pagans and Mahometans drawing from the State several millions? They ought not to complain of this small sum being appropriated to the religion of their fellow-subjects. Instead of being a parallel case with that of Ireland, it was more like that of France, when Napoleon gave a large income to the many, and a small income to the few. Not only were Mahometanism, Paganism, and the

the Church of England supported in India, but Presbyterianism and Catholicism. * * * Why then object to 11,000 *l.* being given to the Church of the dominant nation, when every religion was supported out of the revenues of the State in proportion to its extent."—(*Hansard*, 3rd Series, Vol. 19, page 801.)

It would seem that the objection is met for ever by this effective refutation.

49. There is another aspect of this question of taxation for religious purposes which may be briefly noticed. If it be contended, as by Mr. Buckingham in 1833 (*Hansard*, Vol. 19, page 33), that "every religion should be supported by those who believed in it, and who on that ground would be willing to give it their aid," then it is just as true to assert that this is the system actually in force in India as to assert the converse, that one portion of the community is taxed to maintain the religion of another. The 3½ millions given to non-Christian ministrations may be said to come exclusively out of the far larger amount of taxation borne by them, and the grants to Christianity may similarly be charged to the taxation borne by Christians, which, though just now abnormally light, would undoubtedly far more than cover them. The State will, of course, on independent grounds, hold the balance of general taxation fairly between one class of the community and another.

50. The fact that in India all non-Christian religions (and the Portuguese Roman Catholic, too) are endowed by the State when honestly realised, cuts the ground from under all arguments for reducing Christian ecclesiastical establishments; nay, it would justify the moderate increase in them which Sir Richard Temple advocated in any instance in which it was satisfactorily proved that justice, absolute or relative, required it. By the light of this fact, it becomes unseemly to draw upon the resources of the charitable in England for the maintenance of a local Christian Church. When temples and mosques are supported out of the general revenue, it is unnecessary to prove the impossibility of meeting the cost of Christian clergy from other sources before resorting to it for that object. It is just as legitimate to support both Christian and non-Christian religious ministrations out of that revenue as it would be to defray the charges of each out of special taxes levied exclusively on the classes for whose benefit each exists. Nor is there any injustice in drawing upon the same source for such moral police as the inferior European and Eurasian population may be found to stand in need of. If there be injustice anywhere, it lies in the small amount which the Christian receives in comparison with the non-Christian, and in the insufficient aid which some denominations of Christians obtain.

Future System proposed.

51. It may have been inferred from what has gone before that I am in favour of leaving matters as they are, with perhaps a slight extension of the grant-in-aid system. But this is by no means so. I am well aware that the existing system is open to certain objections which will leave it constantly subject to attack, that now that the general question has been raised there are those who will never let it rest till they obtain modifications more or less consonant with their peculiar views. What the Church has most to fear is gradual death from inanition, brought about by successive minor withdrawals of support on the ground of a financial necessity which has no real existence, or by insidious limitations, such as that placed upon grants-in-aid in the Provincial contract arrangements of 1878. It, therefore, appears to me to be necessary to put the Christian ecclesiastical house in order forthwith, in accordance with logic, equity, and the National Church system existing in India.

52. As to the principles of action, I am in entire accord with those who express the belief that "no sure standing ground is to be found short of the principle of religious equality:" that "the equality of all creeds before the State" should be "as fundamental an axiom of modern civilisation as the equality of all men before the law;" and that the State should support all religions or none. In some countries, where the religion of the State or of the dominant class has ceased to be that of the vast majority of the nation, and the latter receive no State aid, it may possibly be necessary to withdraw from the "established" religion the State aid which it receives. But in India we have no "established" religion, and are free from the embarrassments it produces. We have no need to cast about to devise a system, for there is one already in existence

existence – that of concurrent endowment—under which the non-Christian religions have received State aid for centuries, into which the Christian religion first entered when the Portuguese made their endowments, which was developed by ourselves as soon as our merchants' adventure was transformed into a State, and which was perfected on a truly national basis by the recognition of the denominations of Christianity in the statute and declarations of 1833. That a system of concurrent endowment is sound in principle appears beyond dispute; that it is workable in practice is evident not only from the great Indian non-Christian illustration, but from the example of West Australia and other colonies into which it has been harmoniously and successfully introduced (Parliamentary Papers, C. 2983, 1881, page 14, and C. 3184, page 5). I am, of course, aware that it was impracticable in Ireland, and will be generally admitted to be equally so in Great Britain. But that need be no bar to its adoption in quite differently circumstanced communities to which it is well suited, or to its extension where it is already in successful operation.

53. But it is necessary, as I have said, to put the Christian ecclesiastical house in order. For this purpose two measures are indispensable. *First, to* liberate the State from the embarrassments, and the Christian Church from the disadvantages, of patronage and control; *and secondly, to examine, and to revise* if necessary, the distribution of State aid between the several Christian denominations.

54. As to the desirability of the first measure, I would point out that to the State the possession of Church patronage and control is disadvantageous and theoretically indefensible. In the case of non-Christian religions, the Government respects and supports them all, but interferes with none; in the case of Christianity, the Government supports it too (in an imperfect manner), but it goes farther than this—it enrols the ministers of religions among its regular services, supervises their distribution, regulates minutely their ministrations, and interferes generally in Church administration. On the other hand, State patronage and control are inconsistent with the principle of concurrent endowment, and the non-Christian, but State-aided religions of India are not subject to either the one or the other. Moreover, it will hardly be questioned that both are prejudicial to the interests of the Church. State aid, while on no certain footing, checks private donations; State regulations enhance the cost and hamper the action of the clergy, create a chasm between them and missionary bodies, and even interfere with their profitable distribution. Were the Church free and left to her own efforts for development, existing funds would be made to go much farther, and private contributions would be focussed and increased. One notable result would probably be the gradual redistribution of total Church resources, so as to give the Native Christians more direct aid and to throw the Europeans more on the voluntary income than at present. The State connection, in short, divides the forces of the Church, cripples her efforts, and limits her means.

55. The abstract equity of the second proposed measure,—namely, a scrutiny, and a revision, if necessary of the distribution of State aid between the several Christian denominations,—is obvious. That it will lead to any very material changes, I do not believe. It has already been shown (paragraph 12) that in India the very large majority of European and Eurasian Christians belong to the Anglican, Roman, or Presbyterian Church, and that such Christians as do not are few in number, and have, for the most part, no difficulty in availing themselves of the ministrations of one or other of these. When the latter are sufficiently numerous, they should, of course, receive separate aid, if they desire it. The condition of affairs is, therefore, the reverse of that which existed in Ceylon, where it is officially stated (Lord Kimberley's Despatch No. 4 of 19th November 1880; Parliamentary Paper, C. 2983, 1881) that "the main burden of the work performed by Protestant ministers in Ceylon falls upon those who receive no assistance from the State." There is, consequently, no risk of a flood of demands from countless sects, which no one can see the end of. If the revision be once approved of, there need be no difficulty in securing fair treatment and distinct administration of funds for each. There already exists in India a body termed the "Union Church," which raises funds and provides

Church accommodation available to all the principal sections of Presbyterians and Nonconformists. This body would perhaps consent to develop itself into a mixed representative body, such as was constituted in New Zealand with the consent of Bishop Selwyn and the Archbishop of Canterbury (Parliamentary Paper, C. 3184, 1882, page 5) to be charged with the distribution of State aid to all except the Anglican and Roman Catholic churches. This, however, is a matter of comparative detail, which, I am confident, could easily be settled hereafter—the more so in that the different sections of Christians in India, in view of their position in face of the heathen, are happily free, individually and collectively, from that rancour and desire for mastery which is too often observed in England. Supposing that, under these arrangements, any sect remained unprovided for, it could only be so through individual idiosyncrasy combined with insignificant numbers, such as would practically also deprive any petty knot of Anglicans or Roman Catholics of State aid. In other words, it would be excluded by the rule of "reasonable limits."

56. My proposal, put provisionally into a categorical shape subject to minor adjustment hereafter, is as follows:—

1st.—Three Church Bodies to be recognised (and if not already formally and legally existing, to be constituted) which shall respectively represent, for all India, the Church of England, the Church of Rome, and the "Union Church" Bodies.

2nd.—The Anglican and Roman Bodies to have full control of both the funds and the executive administration of their respective churches. The Union Body to have merely control over the distribution of funds to the other various Protestant denominations, leaving the internal application of grants, together with all administrative functions, to the several denominations to whom the former were allotted.

3rd.—Payment to be made by the State to these bodies respectively for ministrations to soldiers and State Railway servants (with the families and dependants of such), on the system of capitation grants now adopted in the case of Presbyterian soldiers. The Body to be entitled to receive such grants at any station where, and as long as, a fixed minimum number of such soldiers or servants was maintained, and to be bound to supply clerical ministrations accordingly.

4th.—The funds at the disposal of the Bodies to consist of the existing State grants, with possibly some moderate augmentation in the cases of the Bodies *other than the Anglican*, but after deduction, in all cases, proportionate to the amount likely to be drawn, on an average, as capitation grants under the preceding clause.

5th.—The ecclesiastical establishments or services now paid by the State to be handed over to the absolute control of the Bodies to which they respectively appertain, with obligation to respect and maintain all existing rights and vested interests, but with full power over all organisation and patronage in the future.

6th.—All exclusively military churches to be retained and kept in repair by the State. All other churches to be handed over to, and legally vested in, the Bodies to which they respectively appertain, subject only, in cases where the State has contributed to their erection, to a preferential right to their use by soldiers and State Railway servants (with their families and dependants), for whom capitation grants may be made under Clause 3.

7th.—The annual funds placed at the disposal of the Bodies to be derived from Government promissory notes or similar securities to be legally vested in them, and not from budget grants from year to year.

8th.—The financial settlement thus made with the Bodies to be once for all and permanent; no reductions to be made, and no claims for increase to be admissible, in future.

57. In explanation of the above, I have only one remark to make, that the principle

principle of concurrent endowment is quite distinct from the measure of it. It is consistent with it that the State should endow wholly, or in part, progressively or once for all. Under the native dynasties which preceded us, concurrent endowment of non-Christian religions was progressive; but since our accession to power we have necessarily and wisely drawn the line at the *status quo*. We make no new grants to Hinduism, Mahometanism, &c., and, speaking broadly, we take none away (though we *might* do so, as I have shown). The same course should now be pursued in respect to the concurrent endowment of Christianity in its several phases. Consistency demands this, and also expediency, because if the settlement now made be not permanent, additional State aid will become a bone of contention between sects, and a petty disturbance to the finances. The present financial *status quo*, with perhaps some moderate revision or even increase as suggested, will be fair to the bodies of Christians among themselves; in view of the facts put forward in paragraph 44, it is unquestionably reasonable in comparison with the State aid enjoyed by the non-Christian section of the community For meeting the demands which growing population may create in future, Christians and non-Christians will be equally left to their own resources, as the latter already have been for some three-quarters of a century.

58. In conclusion, I would appeal to all "friends of religious equality," all "believers in the principle of freedom of religion from State patronage and State control," all who are convinced of the truth of Christianity, all who recognise the civil expediency of continuing its beneficial influence to the poor Europeans and Eurasians in India, all who would still the strife and jealousy between rival creeds and sects, to unite with me in promoting a settlement which appears to be equally consistent with logic, good policy, and religion.

Simla, 27 September 1883. (signed) *T. C. Hope.*

APPENDIX.

ABSTRACTS of ANNUAL EXPENDITURE for ECCLESIASTICAL PURPOSES from 1876-77 to 1882-83.

1876-77.

ECCLESIASTICAL ESTABLISHMENTS. 1.	Salaries and Allowances of Bishops, Chaplains, and Ministers. 2.	Church Establishments, Contingent Charges, &c. 3.	Burial Ground Charges. 4.	TOTAL. 5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,25,280	1,03,340	- -	12,28,620
Church of Scotland - - - -	1,12,040	8,280	- -	1,20,320
Roman Catholic Church - - -	2,95,930	- -	- -	2,95,930
Charges indivisible as above.				
Contingent charges, including travelling allowances, house-rent, petty construction and repairs, &c.	- -	2,01,660	- -	2,01,660
Passage money, and home charges -	27,400	- -	- -	27,400
Charges for cemeteries - - -	- -	-	40,170	40,170
TOTAL by Civil and Military - -	15,60,650	3,13,280	40,170	19,14,100
Public Works charges for the construction and repair of churches and burial grounds.	- -	2,27,832	1,19,276	*3,47,108
GRAND TOTAL - - - *Rs.*	15,60,650	5,41,112	1,59,446	22,61,208

* Includes outlay from contribution amounting to *Rs.* 28.308.

1877-78.

ECCLESIASTICAL ESTABLISHMENTS 1.	Salaries and Allowances of Bishops, Chaplains, and Ministers. 2.	Church Establishment and Contingencies, &c. 3.	Burial Ground Charges. 4.	TOTAL. 5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,30,680	72,990	- -	12,03,670
Church of Scotland - - - -	1,06,090	6,200	- -	1,12,290
Roman Catholic Church - - -	3,47,480	- -	-	3,47,480
Charges indivisible as above.				
Contingent charges, including travelling allowances, house-rent, petty construction and repairs.	- -	1,73,550	- -	1,73,550
Passage money, &c., home charges -	14,280	- -	- -	14,280
Charges for cemeteries - - -	- -	- -	37,140	37,140
Charges by Public Works Department for construction and repairs of churches and burial grounds.	- -	2,61,485	27,717	*2,89,202
TOTAL - - - *Rs.*	15,98,530	5,14,225	64,857	21,77,612

* Includes outlay from contribution *Rs.* 12,991.

1878-79.

Ecclesiastical Establishments.	Salaries and Allowances of Bishops, Chaplains, and Ministers.	Church Establishment and Contingencies, &c.	Burial Ground Charges.	Total.
1.	2.	3.	4.	5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,21,500	63,420	- -	11,84,920
Church of Scotland - - - -	91,990	6,170	- -	98,160
Roman Catholic Church - - -	3,23,530	- -	- -	3,23,530
Charges indivisible as above.				
Contingent charges, including travelling allowances, house-rent, petty construction and repairs.	- -	1,90,130	- -	1,90,130
Passage money and home charges -	16,380	- -	- -	16,380
Charges for cemeteries - - -	- -	- -	39,190	39,190
Charges by Public Works Department for construction and repairs of churches and burial grounds.	- -	2,32,383	71,269	* 3,03,652
Total - - - *Rs.*	15,53,400	4,92,103	1,10,459	21,55,962

* Includes outlay from contribution *Rs.* 15,005.

1879-80.

Ecclesiastical Establishments.	Salaries and Allowances of Bishops, Chaplains, and Ministers.	Church Establishment and Contingencies, &c.	Burial Ground Charges.	Total.
1.	2.	3.	4.	5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,23,620	57,060	- -	11,80,380
Church of Scotland - - - -	93,110	5,460	- -	98,570
Roman Catholic Church - - -	3,10,830	- -	- -	3,10,830
Charges indivisible as above.				
Contingent charges, including travelling allowances, house-rent, petty construction and repairs.	- -	2,04,800	- -	2,04,800
Passage money and home charges -	11,000	- -	- -	11,000
Charges for cemeteries - - -	- -	- -	39,610	39,610
Charges by Public Works Department for construction and repairs of churches and burial grounds.	- -	1,87,677	49,375	* 2,37,052
Total - - - *Rs.*	15,38,560	4,54,997	88,985	20,82,542

* Includes outlay from contribution *Rs.* 18,210.

1880-81.

Ecclesiastical Establishments.	Salaries and Allowances of Bishops, Chaplains, and Ministers.	Church Establishment and Contingencies, &c.	Burial Ground Charges.	Total.
1.	2.	3.	4.	5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,57,010	57,970	- -	12,14,980
Church of Scotland - - - -	93,280	5,590	- -	98,870
Roman Catholic Church - - -	3,08,680	- -	- -	3,08,680
Charges indivisible as above.				
Contingent charges, including travelling allowances, house rent, petty construction and repairs.	- -	2,02,810	- -	2,02,810
Passage money and home charges -	6,550	- -	- -	6,550
Charges for cemeteries - - -	- -	- -	40,030	40,030
Charges by Public Works Department for the construction and repairs of churches and burial grounds.	- -	2,43,000	68,216	*3,11,216
Total - - - *Rs.*	15,65,520	5,09,370	1,08,246	21,83,136

* Includes outlay from contribution *Rs.* 17,816.

1881-82 (*Regular Estimate*).

Ecclesiastical Establishments.	Salaries and Allowances of Bishops, Chaplains, and Ministers.	Church Establishments, Contingencies, &c.	Burial Ground Charges.	Total.
1.	2.	3.	4.	5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	11,78,980	59,556	- -	12,38,636
Church of Scotland - - - -	92,540	5,670	- -	98,210
Roman Catholic Church - - -	3,22,918	- -	- -	3,22,918
Charges indivisible as above.				
Contingent charges, including travelling allowances, house rent, petty construction and repairs.	- -	2,02,074	- -	2,02,074
Passage money, and home charges -	5,000	- -	- -	5,000
Charges for cemeteries - - -	- -	- -	40,240	40,240
Total - - - *Rs.*	15,99,438	2,67,400	40,240	19,07,078
Deduct,—Probable savings -	- -	- -	- -	5,000
	15,99,438	2,67,400	40,240	19,02,078
Charges by Public Works Department for the construction and repairs of churches and burial grounds.	- -	2,21,789	97,123	3,18,912
Total - - - *Rs.*	15,99,438	4,89,189	1,37,363	*22,20,990

* Includes *Rs.* 15,822 outlay from contributions.

1882-83 (*Budget Estimate*).

Ecclesiastical Establishments.	Salaries and Allowances of Bishops, Chaplains, and Ministers.	Church Establishments and Contingent Charges.	Burial Ground Charges.	Total.
1.	2.	3.	4.	5.
	Rs.	*Rs.*	*Rs.*	*Rs.*
Church of England - - - -	13,57,070	61,808	- -	14,18,878
Church of Scotland - - - -	1,10,753	5,853	- -	1,16,606
Roman Catholic Church - - -	3,29,406	- -	- -	3,29,406
Charges indivisible as above.				
Contingent charges, including travelling allowances, house-rent, petty construction and repairs.	- -	2,23,068	- -	2,23,068
Passage money and home charges -	10,000	- -	- -	10,000
Charges for cemeteries - - -	- -	- -	42,790	42,790
Total - - - *Rs.*	18,07,229	2,90,729	42,790	21,40,748
Deduct,—Probable savings - -	- -	- -	- -	2,05,542
	- -	- -	- -	19,35,206
Public Works charges for the construction and repair of churches and burial grounds.	- -	- -	- -	*2,61,718
Total - - - *Rs.*	- -	- -	- -	21,96,924

* Includes *Rs.* 3,000 provided from contributions.

— No. 16. —

Despatch from the Secretary of State to the Government of India, dated 28 February 1884.

(Public—Ecclesiastical—No. 14.)

My Lord Marquis, India Office, London, 28 February 1884.

Para. 1. I have to acknowledge the receipt of the Despatch from your Excellency in Council, No. 4, dated the 1st of October last, re-submitting in an altered form your opinion on the subject of the Ecclesiastical Establishments to be maintained in India, in reply to the request of my predecessor (communicated in his Despatch No. 68, dated the 23rd of June 1881) that the Government of India would "express specifically its own opinion whether the number of chaplains goes beyond the obligations of Government reasonably understood."

2. The Commander-in Chief, General Wilson, Sir S. Bayley, and Mr. Hope, being the majority of the Government of India, hold that the number of chaplains employed does not go beyond the obligations of Government reasonably understood. The first three of these gentlemen consider that these obligations extend primarily to British soldiers, secondarily to all other Christian servants of Government and to their families, but not to persons other than Government servants. They would, however,* slightly change the existing system by confining chaplains to military stations, and they would provide by grants in aid for other stations, or groups of stations, where there is a sufficient number of Government servants to warrant a grant. * Para. 10

3. Mr. Hope agreeing with the majority of his colleagues that the number of chaplains does not exceed the obligations of Government, proposes a change of much importance in the mode of ecclesiastical expenditure. He would distribute State aid among the various Christian denominations in proportion to the number of persons receiving the spiritual ministration of their clergy, and he would leave them to regulate the expenditure for themselves.

4. Your Lordship and Mr. Ilbert are of opinion that provision should be made exclusively for the spiritual necessities of soldiers and their families, and of European British-born State Railway servants, and you state that the adoption of the principles you advocate would no doubt eventually lead to a considerable diminution in the existing establishment.

5. In the presence of such wide differences of opinion, I have great doubt whether it is desirable to proceed further in the matter, more especially as there has not been, as far as I am aware, any serious complaint in India of the working of the existing system. But before giving any further consideration to the question, I desire to be made acquainted with the views of the Governments of Madras and Bombay, which, during half a century, have had distinct ecclesiastical departments of their own under the superintendence (so far as chaplains of the Established Church of England are concerned) of separate bishops deriving their status from the explicit provisions of an Act of Parliament (3 & 4 Will. 4., c. 85, ss. 89-101). I see no reason, however, for consulting the other Local Governments, which are in a different position.

I have, &c.
(signed) *Kimberley.*

MANUFACTURE, PRODUCE, AND BULLION.

RETURN to an Address of the Honourable The House of Commons, dated 1 August 1884;—*for*,

"RETURN for each Year since 1870, of the Value Computed or Declared of the MANUFACTURE, PRODUCE, and BULLION,—

1. Exported from the United Kingdom to *India*, and *China*, and *Hong Kong*, specifying separately the Values and Quantities of the following Goods, viz., Woollens, distinguishing Woollen and Worsted Stuffs, Cotton and Cotton Yarn, and including the Bullion sent from *Suez* to *Aden*;
2. Imported into the United Kingdom from *India*, *China*, and *Hong Kong*, specifying the Values and Quantities of Cotton and Tea from *India* and Tea and Silk respectively from *China*;
3. Exported from *India* to *China* and *Hong Kong*;
4. Imported into *India* from *China* and *Hong Kong*, specifying separately, the Value and Quantity of Tea (in continuation of Parliamentary Paper, No. 347, of Session 1871)."

(Sir Joseph Pease.)

Ordered, by The House of Commons, *to be Printed*,
3 *November* 1884.

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SECTION 1. - - - - - - -

EXPORTS from the UNITED KINGDOM to *India* and *China*, 1871 to 1883.

PRODUCE and MANUFACTURES of the UNITED KINGDOM Exported to *India*, 1871–1883.

YEARS	Cotton Manufactures.	Cotton Yarn.		Woollen and Worsted Stuffs.		Woollen Manufactures (exclusive of Stuffs).	All other Articles.	Aggregate of British Produce and Manufactures Exported to India.
	Value.	Quantity.	Value.	Quantity.	Value.	Value.	Value.	Value.
	£.	*Lbs.*	£.	*Yards.*	£.	£.	£.	£.
1871	13,112,725	24,542,812	1,713,929	1,583,188	82,137	220,863	5,785,966	20,915,620
1872	13,526,422	24,741,880	1,906,611	2,784,011	151,601	285,335	6,039,250	21,909,219
1873	15,034,741	28,293,001	2,078,797	2,213,270	119,842	333,254	6,944,866	24,511,500
1874	15,980,947	38,144,209	2,720,599	1,961,062	106,869	363,317	8,768,770	27,940,502
1875	15,235,409	32,500,000	2,302,246	2,393,730	129,919	438,701	9,178,517	27,284,792
1876	14,587,138	33,796,181	2,198,855	2,242,286	105,089	371,446	8,185,343	25,447,871
1877	16,195,721	38,865,925	2,425,270	2,418,360	104,428	408,861	9,525,395	28,659,675
1878	14,273,383	35,778,900	2,237,421	2,584,800	111,313	353,012	8,881,066	25,856,195
1879	13,951,676	31,058,900	1,949,877	2,281,700	95,783	392,865	7,794,139	24,184,340
1880	19,978,383	47,051,000	3,006,459	3,124,800	129,991	576,687	10,015,713	33,707,233
1881	19,469,273	43,784,100	2,723,781	1,960,800	85,041	470,646	9,866,042	32,614,783
1882	18,529,747	44,844,500	2,777,492	3,691,200	223,639	290,861	10,304,289	32,126,028
1883	19,337,126	45,377,000	2,732,872	5,599,700	302,318	363,832	12,546,984	35,223,132

PRODUCE and MANUFACTURES of the UNITED KINGDOM Exported to *China* and *Hong Kong*, 1871–1883.

YEARS	Cotton Manufactures.	Cotton Yarn.		Woollen and Worsted Stuffs.		Woollen Manufactures (exclusive of Stuffs).	All other Articles.	Aggregate of British Produce and Manufactures Exported to China and Hong Kong.
	Value.	Quantity.	Value.	Quantity.	Value.	Value.	Value.	Value.
	£.	*Lbs.*	£.	*Yards.*	£.	£.	£.	£.
1871	6,532,122	8,929,138	498,736	15,578,526	714,331	246,571	1,424,190	9,415,950
1872	6,400,341	9,765,860	594,114	15,823,190	818,968	372,879	1,310,882	9,497,184
1873	5,318,491	10,490,930	606,397	15,319,270	821,439	342,619	1,205,723	8,294,669
1874	5,323,819	15,187,800	800,951	12,604,390	699,878	182,094	1,395,324	8,402,066
1875	5,329,141	14,559,740	735,730	14,807,020	861,064	312,347	1,290,029	8,528,311
1876	5,053,771	12,475,335	569,060	12,181,900	660,457	316,535	1,091,738	7,691,556
1877	4,456,633	17,961,820	785,365	17,963,050	900,679	340,798	1,429,188	7,912,663
1878	4,017,395	11,058,200	450,689	15,928,800	780,928	361,336	998,573	6,608,921
1879	4,852,051	14,343,400	586,437	18,665,400	839,696	328,926	990,852	7,597,962
1880	5,313,988	19,514,100	864,356	20,464,500	915,509	364,111	1,384,545	8,842,509
1881	6,044,757	19,149,400	786,417	21,721,100	1,047,006	283,208	1,417,999	9,579,387
1882	4,681,508	15,226,700	617,717	13,772,300	731,442	227,546	1,387,124	7,645,337
1883	4,156,511	13,370,700	541,712	13,944,900	684,466	143,418	1,590,224	7,116,331

- SECTION 1.

EXPORTS from the UNITED KINGDOM to *India* and *China*, 1871 to 1883.

FOREIGN PRODUCE and MANUFACTURES Exported to *India*, 1871–1883.

YEARS	Cotton Manufactures.	Cotton Yarn.		Woollen Manufactures.	All other Articles.	Aggregate of Foreign and Colonial Merchandise Exported to India.
	Value.	Quantity.	Value.	Value.	Value.	Value.
	£.	*Lbs.*	£.	£.	£.	£.
1871 - -	69,441	306,970	38,625	91,196	943,167	1,142,429
1872 - -	92,379	203,300	22,254	94,310	967,488	1,176,431
1873 - -	86,704	604,753	68,672	77,339	849,254	1,081,969
1874 - -	99,353	751,649	81,062	65,666	1,296,315	1,542,396
1875 - -	81,055	539,496	58,728	71,678	1,324,557	1,536,018
1876 - -	105,234	630,890	74,900	97,596	1,155,017	1,432,747
1877 - -	76,763	628,190	60,446	74,341	1,263,883	1,475,433
1878 - -	93,752	1,024,495	95,448	101,173	1,245,937	1,536,310
1879 - -	121,845	1,095,944	99,271	112,342	1,206,640	1,540,098
1880 - -	178,144	1,607,383	79,637	177,474	1,382,126	1,817,381
1881 - -	245,195	812,680	63,387	189,275	1,533,340	2,031,197
1882 - -	199,200	569,928	39,221	130,590	1,352,466	1,721,477
1883 - -	157,521	469,573	27,427	142,523	1,384,368	1,711,839

FOREIGN PRODUCE and MANUFACTURES Exported to *China* and *Hong Kong*, 1871–1883.

YEARS	Cotton Manufactures.	Cotton Yarn.		Woollen Manufactures.	All other Articles.	Aggregate of Foreign and Colonial Merchandise Exported to China and Hong Kong.
	Value.	Quantity.	Value.	Value.	Value.	Value.
	£.	*Lbs.*	£.	£.	£.	£.
1871 - -	101,950	56,820	3,725	45,793	252,590	404,058
1872 - -	94,673	400	56	49,895	327,854	472,478
1873 - -	19,979	- -	- -	18,573	294,378	332,930
1874 - -	8,139	51,000	2,652	6,296	342,997	360,084
1875 - -	6,448	- -	- -	17,828	383,319	407,595
1876 - -	10,619	- -	- -	8,500	270,579	289.698
1877 - -	16,071	17,900	600	10,626	316,339	343,636
1878 - -	48,292	18,000	1,800	26,896	305,347	382,335
1879 - -	349,823	- -	- -	46,109	274,407	670,339
1880 - -	290,157	- -	- -	45,252	304,904	640,313
1881 - -	92,457	- -	- -	19,727	342,621	454,805
1882 - -	128,878	5,685	411	19,911	245,751	389,951
1883 - -	66,106	- -	- -	9,055	384,180	459,341

SECTION 2.

IMPORTS into the UNITED KINGDOM from *India* and *China*, 1871-1883.

FOREIGN PRODUCE and MANUFACTURES Imported into the UNITED KINGDOM from *India*, 1871–1883.

YEARS	Cotton, Raw.		Tea.		Other Articles of Merchandise.	Aggregate of the Importations into the United Kingdom from India.
	Quantity.	Value.	Quantity.	Value.	Value.	Value.
	Cwts.	£.	*Lbs.*	£.	£.	£.
1871 - -	3,850,087	11,732,702	15,163,907	1,303,877	23,564,798	36,601,377
1872 - -	3,957,453	12,942,894	16,507,655	1,404,673	26,002,856	40,350,423
1873 - -	3,282,587	9,822,527	18,515,874	1,525,054	26,338,506	37,686,087
1874 - -	3,678,795	10,352,816	18,124,715	1,609,555	25,441,421	37,403,792
1875 - -	3,443,621	9,250,101	25,589,765	2,204,198	26,213,127	37,667,426
1876 - -	2,463,003	5,909,910	27,910,332	2,435,892	27,455,351	35,801,153
1877 - -	1,730,860	4,243,689	30,957,295	2,679,168	31,522,280	38,445,137
1878 - -	1,438,710	3,528,088	35,424,611	2,793,581	26,607,981	32,929,650
1879 - -	1,619,175	3,920,633	38,595,921	2,931,025	23,980,881	30,832,539
1880 - -	1,848,760	4,801,598	45,530,728	3,097,029	29,303,346	37,201,973
1881 - -	1,773,015	4,378,163	45,614,262	3,072,493	31,099,286	38,549,942
1882 - -	3,629,602	9,101,869	54,085,348	3,534,166	34,273,629	46,909,664
1883 - -	2,327,665	5,231,536	61,260,311	3,852,486	36,614,559	45,698,581

FOREIGN PRODUCE and MANUFACTURES Imported into the UNITED KINGDOM from *China* and *Hong Kong*, 1871–1883.

YEARS	Tea.		Silk.		Other Articles of Merchandise.	Aggregate of the Importations into the United Kingdom from China and Hong Kong.
	Quantity.	Value.	Quantity.	Value.	Value.	Value.
	Lbs.	£.	*Lbs.*	£.	£.	£.
1871 - -	150,010,575	9,907,817	1,752,101	1,806,913	483,602	12,198,332
1872 - -	157,761,169	10,685,785	2,096,329	2,147,746	1,353,433	14,186,964
1873 - -	136,298,219	9,202,970	3,632,949	3,172,636	862,085	13,237,691
1874 - -	132,928,579	9,071,330	2,656,764	1,996,203	825,667	11,893,200
1875 - -	169,762,945	11,408,053	3,454,957	2,469,310	885,129	14,762,492
1876 - -	155,693,724	10,138,012	4,984,800	4,735,452	1,404,568	16,278,032
1877 - -	154,996,561	9,694,755	3,177,602	3,134,577	2,486,888	15,316,220
1878 - -	165,660,009	10,057,203	3,314,981	2,851,312	1,866,890	14,775,405
1879 - -	141,517,054	8,125,064	3,142,169	2,672,075	1,578,346	12,376,385
1880 - -	158,032,111	8,341,074	3,165,935	2,663,850	2,074,719	13,079,643
1881 - -	162,195,350	8,043,547	2,325,540	1,931,818	1,741,996	11,717,361
1882 - -	153,527,372	7,350,561	2,526,695	2,035,933	1,979,347	11,365,841
1883 - -	156,112,831	7,433,236	2,245,855	1,759,905	2,116,584	11,309,725

AGGREGATE ANNUAL VALUE of the EXPORTATIONS to, and IMPORTATIONS from, *India* and *China*, of MANUFACTURES, PRODUCE, and BULLION from 1871 to 1883.

YEARS	EXPORTATIONS.									IMPORTATIONS.					
	Of British Produce and Manufactures.			Of Foreign and Colonial Produce and Manufactures.			Of Bullion and Specie.			Of Foreign and Colonial Produce and Manufactures.			Of Bullion and Specie.		
	To India.	To China and Hong Kong.	To India and China conjointly.	To India.	To China and Hong Kong.	To India and China conjointly.	To India.	To China and Hong Kong.	To India and China conjointly.	From India.	From China and Hong Kong.	From India and China conjointly.	From India.	From China and Hong Kong.	From India and China conjointly.
	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.	Value.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1871 - -	20,915,620	9,415,950	30,331,570	1,142,429	404,058	1,546,487	1,319,721	13,100	1,332,821	36,601,377	12,198,332	48,799,709	1,341,516	3,069,716	4,411,232
1872 - -	21,909,219	9,497,184	31,406,403	1,176,431	472,478	1,648,909	621,566	38,760	660,326	40,350,423	14,186,964	54,537,387	102,935	61,893	164,828
1873 - -	24,511,500	8,294,669	32,806,169	1,081,969	332,930	1,414,899	335,875	313,055	648,930	37,686,087	13,237,691	50,923,778	608,252	628,468	1,236,720
1874 - -	27,940,502	8,402,066	36,342,568	1,542,396	360,084	1,902,480	332,300	24,800	357,100	37,403,792	11,893,200	49,296,992	280,993	654,327	935,320
1875 - -	27,284,792	8,528,311	35,813,103	1,536,018	407,595	1,943,613	3,308,988	863,131	4,172,119	37,667,426	14,762,492	52,429,918	213,562	454,399	667,961
1876 - -	25,447,871	7,691,556	33,139,427	1,432,747	289,698	1,722,445	8,445,895	1,249,729	9,695,624	35,801,153	16,278,032	52,079,185	1,510,687	824,090	2,334,777
1877 - -	28,659,675	7,912,663	36,572,338	1,475,433	343,636	1,819,069	14,923,156	2,047,685	16,970,841	38,445,137	15,316,220	53,761,357	1,058,362	187,066	1,245,428
1878 - -	25,856,195	6,608,921	32,465,116	1,536,310	382,335	1,918,645	4,452,366	1,621,056	6,073,422	32,929,650	14,775,405	47,705,055	1,239,152	431,424	1,670,576
1879 - -	24,184,340	7,597,962	31,782,302	1,540,098	670,339	2,210,437	6,265,235	527,492	6,792,727	30,832,539	12,376,385	43,208,924	1,591,818	1,158,405	2,750,223
1880 - -	33,707,233	8,842,509	42,549,742	1,817,381	640,313	2,457,694	5,187,328	1,125,702	6,313,030	37,201,973	13,079,643	50,281,616	194,355	38,069	232,424
1881 - -	32,614,783	9,579,387	42,194,170	2,031,197	454,805	2,486,002	4,379,033	962,587	5,341,620	38,549,942	11,717,361	50,267,303	150,529	32,402	182,931
1882 - -	32,126,028	7,645,337	39,771,365	1,721,477	389,951	2,111,428	7,231,222	446,775	7,677,997	40,909,664	11,365,841	58,275,505	77,682	41,071	118,753
1883 - -	35,223,132	7,116,331	42,339,463	1,711,839	459,341	2,171,180	7,042,501	917,552	7,960,053	45,698,581	11,309,725	57,008,306	271,658	250,731	522,389

Note.—The Records of the Department do not exhibit the Value of Bullion sent from Suez to Aden.

Statistical Department, Custom House,
11 August 1884.

S. Seldon, Principal.

SECTION 3.

STATEMENT showing the Quantities and Value of COTTON and OPIUM; and the Total Value of MERCHANDISE and BULLION Exported from *India* to *China* and *Hong Kong* since the Year 1869-70.

Official Years ended 31st March	Cotton, Raw.		Opium.		Total Value of Exports to China.		
	Quantity.	Value.	Quantity.	Value.	Merchandise.	Treasure.	TOTAL.
	Lbs.	£.	*Chests.*	£.	£.	£.	£.
1870–71 -	69,731,414	2,117,245	77,105	9,856,439	12,327,209	5,541	12,332,750
1871–72 -	43,331,571	1,159,215	85,470	12,273,480	13,809,788	134,335	13,944,223
1872–73 -	44,989,301	1,185,684	76,331	10,529,674	12,137,397	121,739	12,259,136
1873–74 -	35,794,659	897,111	80,123	10,274,422	11,494,172	12,460	11,506,632
1874–75 -	17,650,614	439,470	85,454	10,862,694	11,648,189	102,613	11,750,802
1875–76 -	52,124,688	1,257,329	77,186	9,776,701	11,505,879	14,535	11,520,414
1876–77 -	33,685,344	833,478	86,855	11,174,121	12,688,047	753,935	13,441,982
1877–78 -	23,543,744	578,397	83,317	11,203,997	12,743,149	48,208	12,791,357
1878–79 -	22,967,616	565,707	82,151	11,916,606	13,673,290	3,442	13,676,732
1879–80 -	33,944,288	869,751	94,835	13,123,488	15,523,678	208,010	15,731,688
1880–81 -	41,572,720	1,060,845	82,392	12,293,331	14,943,650	37,950	14,981,600
1881–82 -	39,172,560	983,854	78,553	11,011,658	13,625,050	7,514	13,632,564
1882–83 -	41,278,272	1,025,703	80,696	10,140,079	13,160,106	19,136	13,179,242

India Office, 11 August 1884. *Chas. C. Prinsep*, Statistical Reporter.

SECTION 4.

STATEMENT showing the Quantities and Value of TEA and the Total Value of MERCHANDISE and TREASURE Imported into *India* from *China* and *Hong Kong* since 1869-70.

Official Years	Tea.		Total of Imports from China.		
	Quantity.	Value.	Quantity.	Value.	TOTAL.
	Lbs.	£.	*Lbs.*	£.	£.
1870-71 - - -	972,443	97,244	1,537,129	2,753,206	4,290,335
1871-72 - - -	1,637,287	163,729	1,358,610	2,655,887	4,014,497
1872-73 - - -	2,017,817	201,782	1,347,875	1,022,241	2,370,115
1873-74 - - -	1,510,352	151,035	1,412,765	1,725,618	3,138,383
1874-75 - - -	1,209,595	120,960	1,519,750	1,436,886	2,956,636
1875-76 - - -	2,181,791	200,867	1,517,984	1,382,488	2,900,472
1876-77 - - -	1,482,272	121,053	1,109,859	1,016,501	2,126,360
1877-78 - - -	2,034,408	172,545	1,423,673	2,606,940	4,030,613
1878-79 - - -	1,451,583	112,079	1,394,375	2,644,852	4,039,227
1879-80 - - -	2,089,041	190,543	1,579,074	4,007,883	5,586,957
1880-81 - - -	2,534,090	230,349	1,989,762	1,709,284	3,699,046
1881-82 - - -	1,895,850	149,024	1,540,961	2,889,508	4,430,469
1882-83 - - -	1,826,468	146,327	2,072,037	2,433,694	4,505,731

P.S.—No Returns of the trade of Aden have been received at this office for some years past.

India Office, 11 August 1884. *Chas. C. Prinsep*, Statistical Reporter.

MANUFACTURE, PRODUCE, AND BULLION.

RETURN for each Year since 1870, of the Value Computed or Declared of the MANUFACTURE, PRODUCE, and BULLION,—1. Exported from the United Kingdom to *India*, and *China*, and *Hong Kong*, specifying separately the Values and Quantities of the following Goods, viz., Woollens, distinguishing Woollen and Worsted Stuffs, Cotton and Cotton Yarn, and including the Bullion sent from *Suez* to 2. *Aden*;—Imported into the United Kingdom from *India*, *China*, and *Hong Kong*, specifying the Value and Quantities of Cotton and Tea from *India* and Tea and Silk respectively from *China*;—3. Exported from *India* to *China* and *Hong Kong*;—4. Imported into *India* from *China* and *Hong Kong*; &c.

(*Sir Joseph Pease.*)

Ordered, by The House of Commons, *to be Printed*,
3 *November* 1884.

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STATEMENT

OF THE

TRADE OF BRITISH INDIA

WITH

BRITISH POSSESSIONS AND FOREIGN COUNTRIES

FOR THE FIVE YEARS

1878-79 TO 1882-83.

Presented to both Houses of Parliament by Command of Her Majesty.

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1884.

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INDIA OFFICE,
8th February 1884.

J. A. GODLEY,
Under Secretary of State.

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REVIEW

OF

THE TRADE OF BRITISH INDIA

WITH

FOREIGN COUNTRIES

FOR THE OFFICIAL YEAR ENDED ON THE 31ST MARCH 1883.

By J. E. O'CONOR, ESQ.,

Assistant Secretary to the Government of India in the Department of Finance and Commerce.

With very good seasons on the whole since the cessation five years ago of the great and prolonged famine which afflicted Southern and Western India, the country has steadily augmented its trade from year to year, and the total of the foreign commerce of last year was greatly in excess of that of any previous year. The figures for the last six years given in the margin sufficiently prove how steadily trade recovered from the effects of the period of distress which ended in 1879. Notwithstanding the visitation of famine, the volume of trade in each year of the decade, with the single exception of 1878–79, was in excess of that of the previous year. Thus, the trade of—

	Rs.
1877–78	1,24,02,23,114
1878–79	1,08,41,20,994
1879–80	1,20,49,95,470
1880–81	1,35,23,77,332
1881–82	1,41,31,42,115
1882–83	1,47,83,79,214

1874–75	was	6·82 per cent. more than	that of 1873–74.
1875–76	„	1·87 „	„ 1874–75.
1876–77	„	8·90 „	„ 1875–76.
1877–78	„	11·02 „	„ 1876–77.

Then in 1878–79 we find the trade smaller than that of the year preceding it by 12·59 per cent., imports of merchandise and treasure and exports of merchandise having all alike declined, while the exports of treasure (signifying the parting of the people with their coin and their ornaments, both representing their savings) increased by 80·76 per cent. In the four following years the trade of each year was substantially in excess of that of the year preceding it, by—

11·15	per cent.	in 1879–80.
12·23	„	„ 1880–81.
4·49	„	„ 1881–82.
4·62	„	„ 1882–83.

The trade of the last year of the decade exceeded that of the first year by 56·84 per cent., which gives an annual average augmentation of trade of 5·68 per cent. The annual increase of population being not more than about one per cent., it may fairly be assumed that, even with a cycle of famine to contend against, the development of commerce in India over and above that increase which is the consequence merely of an increase of population is at the rate of about $4\frac{1}{2}$ per cent. annually, so that it would double itself in about 20 years. This would be slow progress for a European country, but for India the movement must, all things considered, be regarded as tolerably rapid.

2. The table appended gives the figures (Government stores excluded) of imports and exports for the last 10 years :—

Years.	Imports.			Exports.			Imports and Exports.		
	Merchandize.	Treasure.	Total.	Merchandize.	Treasure.	Total.	Merchandize.	Treasure.	Total.
1873-74	31,62,84,972	5,79,25,336	37,42,10,308	54,96,07,861	1,87,90,711	56,83,98,572	86,58,[illegible],833	7,67,[illegible]047	94,26,08,880
1874-75	34,64,52,622	8,14,10,466	42,78,63,088	56,31,22,605	1,59,27,214	57,90,49,819	9[illegible],95,75,2[illegible]7	9,73,37,680	1,00,69,12,907
	+9·54	+40·54	+14·34	+2·46	−15·24	1·87	+5·04	−26·88	+6·82
1875-76	37,11,26,672	5,30,07,224	42,41,33,896	58,94,54,016	2,11,51,442	60,36,05,488	95,15,80,718	7,41,58,666	1,02,57,39,384
	+7·12	−34·89	−0·87	+3·08	+32·80	+3·90	+4·62	−23·81	+1·87
1876-77	35,36,71,766	11,43,61,180	46,80,32,946	60,96,16,320	3,94,25,798	64,90,42,118	96,32,88,086	15,37,86,978	1,11,70,75,064
	−4·70	+115·75	+10·35	+5·02	+80·40	+7·88	+1·23	+107·38	+8·90
1877-78	39,32,60,030	17,35,54,596	56,68,14,626	65,18,57,132	2,15,51,356	67,34,08,488	1,04,51,17,162	19,51,05,952	1,24,02,23,114
	+11·19	+51·76	+21·11	+6·93	−45·34	+3·75	+8·40	+26·87	+11·02
1878-79	36,56,61,947	7,05,67,486	43,62,29,433	60,89,36,108	3,89,55,453	64,78,91,561	97,45,98,055	10,95,22,939	1,08,41,20,994
	−7·02	−59·34	−23·04	−6·58	+80·76	−3·79	6·75	−43·86	−12·59
1879-80	39,74,21,662	11,65,53,948	51,39,75,610	67,17,31,581	1,92,88,279	69,10,19,860	1,06,91,53,243	13,58,42,227	1,20,49,95,470
	+8·69	+65·17	+17·82	+10·31	−50·49	+6·66	9·70	+24·03	+11·15
1880-81	50,30,88,343	8,98,82,139	59,29,70,482	74,53,12,817	1,40,94,033	75,94,06,850	1,24,84,01,160	10,39,76,172	1,35,23,77,332
	+26·59	−22·88	+15·37	+10·95	−26·93	+9·90	+16·77	−23·46	+12·23
1881-82	46,99,20,842	11,32,27,809	58,31,48,651	81,90,19,596	1,09,73,808	82,99,93,464	1,28,89,40,438	12,42,01,677	1,41,31,42,115
	−6·59	+25·97	−1·66	+9·89	−22·14	+9·30	+3·25	+19·45	+4·49
1882-83	50,00,30,405	13,45,31,572	63,45,61,977	83,40,08,640	18,08,588	84,38,17,237	1,33,40,39,054	14,44,40,160	1,47,83,79,214
	+6·41	+18·82	+8·82	+1·83	−10·62	+1·67	+3·50	+16·21	+4·62
1882-83 compared with 1873-74	+58·09	+132·25	+69·57	+51·75	−47·80	+48·46	+54·06	+88·15	+56·84

3. During these 10 years the people of India have increased their consumption of imported goods by 58 per cent. ; they have increased their demand for the precious metals by 132·25 per cent., and they have increased their exports of merchandise by 51·75 per cent., while their exports of the precious metals was nearly 48 per cent. less last year than it was in 1873–74, and it has been steadily on the decrease every year since 1878–79. All this points without doubt to a general elevation in the standard of comfort.

4. The most noticeable feature in the foregoing table is the excessive preponderance of exports over imports. The excess has been in—

	Rs.
1873–74 - - - -	19,41,88,264
1874–75 - - - -	15,11,86,731
1875–76 - - - -	17,74,71,592
1876–77 - - - -	18,10,09,172
1877–78 - - - -	10,65,93,862
1878–79 - - - -	21,16,62,128
1879–80 - - - -	17,70,44,250
1880–81 - - - -	16,64,36,368
1881–82 - - - -	24,68,44,813
1882–83 - - - -	20,92,55,260

making a total of Rs. 1,82,16,92,440 in the ten years, or an annual average excess of 1821¾ lakhs.

Some people still talk of this excess as showing that the "balance of trade" is in favour of India, implying of course that the excess represents a sum for which payment must be made to India, which therefore is richer by that amount. This idea has recently been developed in a leading newspaper of India where one would hardly expect to find such crude notions on economic subjects. The true state of the case is that the imports are paid for by the exports, and that when exports are in excess of imports, the fact is that, after paying for the imports which the country requires, further payments to the amount of the excess have to be made in liquidation of debts owing to other countries. In our case the excess means that we pay a debt to England annually, sometimes called a tribute, to the amount stated above; it is the payment of interest on foreign capital invested in this country, of allowances and pensions drawn out of the country, home charges for the army and for civil establishments. These are the principal items which are paid for by the excess of our exports over imports; that

excess represents no "balance of trade" to be adjusted now or hereafter in favour of India by payment to her in the shape of either goods or specie.

It is, of course, most desirable to stimulate the export trade of India as far as possible by reducing burdens on cultivation and trade, and lessening the cost of transport to the port of shipment and thence to the port of destination, thus enabling both cultivator and trader to sell more cheaply, and consequently to purchase a larger quantity either of goods or of specie. The development of the import trade will follow upon an elevation of the material condition of the masses, and such development means a corresponding development of the export trade. But it must not be supposed, as some who should know better seem to suppose, that a large development of exports, unattended by a corresponding increase of imports, is a sign of prosperity; it means an increase of indebtedness to other countries, which has to be liquidated from the sale of the produce of the country. As long as we see the import and the export trade of India advance with equal steps, we may conclude that the country is in a healthy and prosperous condition. If we see the export trade increase more rapidly than the import trade it must be inferred that the demands of India's creditors are increasing.

It is decidedly satisfactory to see from the figures of the last 10 years that the export trade of India has not developed as rapidly as the import trade; while the former in this period has increased by 48·46 per cent.; the latter has increased by 69·57 per cent. No doubt some allowance must be made, on the one hand, for the increase in the value of imports by the fall in exchange and the decline in the value of exports caused by improved means of transport and the general fall in values resulting from the decline in prices of Indian products in Europe; but making allowance for this it is certain, looking at the results of the decade year by year, that the import trade is increasing somewhat faster than the export trade.

Trade through the Suez Canal.

5. The following table shows the proportion of the whole trade which came to and left India through the Suez Canal during the last six years :—

—	Whole Trade.	Viâ the Suez Canal.	Per cent.
	Rs.	Rs.	
1877–78 - -	1,26,25,29,685	68,38,07,191	54·16
1878–79 - -	1,09,77,70,842	53,39,88,758	48·64
1879–80 - -	1,22,06,89,086	63,03,32,313	51·64
1880–81 - -	1,38,12,60,271	81,20,22,463	58·79
1881–82 - -	1,43,50,43,523	88,09,27,887	61·39
1882–83 - -	1,50,07,60,493	93,42,60,084	62·25

6. As much as 62¼ per cent. of the whole foreign trade of India is now carried through the Canal. India, of course, has a very large trade with regions east of the canal, with China, Persia, Arabia, Ceylon, the Straits, Australia, and other countries, and the trade with America is still mainly carried in sailing vessels which go round the Cape of Good Hope or Cape Horn. But of all that portion of the Indian trade in merchandise which can possibly pass over the canal, 86·61 per cent. used that route last year. The following figures show how the proportion has increased from year to year for the last five years :—

Years.		Per cent.
1878–79.	Merchandise - - -	73·4
	Treasure - - -	96·22
1879–80.	Merchandise - - -	78·23
	Treasure - - -	96·15
1880–81.	Merchandise - - -	82·43
	Treasure - - -	96·08
1881–82.	Merchandise - - -	85·20
	Treasure - - -	94·48
1882–83.	Merchandise - - -	86·61
	Treasure - - -	90·25

The smaller per-centage of treasure in the last two years is owing to increased receipts of gold from Australia.

Government stores.

7. The total value of the stores imported was Rs. 2,09,26,701, being about three lakhs of rupees less than in 1881–82. If we deduct the value of stores imported for

the East Indian Railway, which previous to 1880–81 were recorded as ordinary imports, not as Government stores, the figures for the last five years stand thus :—

	Rs.
1878–79 - - - -	1,23,43,995
1879–80 - - - -	1,42,38,370
1880–81 - - - -	2,49,89,241
1881–82 - - - -	1,58,62,073
1882–83 - - - -	1,69,65,610

8. The great increase of the imports in 1880-81 was caused by very large importations of material for railroad construction. Railway plant and rolling-stock in that year comprised nearly half the total imports of Government stores; last year they were not quite a third. Another third is represented by arms, ammunition; and military stores, spirits, paper, iron, machinery, and telegraph materials, most of them of a character which cannot be produced as yet in this country. As stated in the last two reviews, the Government has adopted the policy of substituting Indian for imported stores in every case in which such stores could be locally produced or manufactured of a quality not inferior to that of imported stores of the same class, and at a not higher price. This policy has been consistently acted up to; but, although some progress has been made in substituting Indian for imported stores, there is no sign of reduction yet in the aggregate value of the imports, nor is it likely that there will be until India is able to produce ironwork on a larger scale, for that forms by far the most important of the various stores imported by Government. While we are manufacturing paper (of inferior kinds), boots, harness, woollen goods, and various other smaller items, the large items which mainly affect the question are still left practically untouched, and even in the smaller items the demands of the departments increase from year to year with the growth of administrative energy and often in directions which as yet are untouched by Indian industry. That a substantial diversion has in fact been made from importation to local manufacture is quite certain, but all that can be said at present is that if this diversion had not been made, the increase which appears in the returns of imported Government stores would have been a great deal larger than it is.

Customs duties.

9. The year was the first complete year following the abolition of the import duties, of which only those on arms and ammunition, opium, liquors (viz., malt liquor, spirit, wine), and salt now remain on the tariff schedule.

10. The duties obtained in the year compare for each province with those of 1881–82 as follows :—

—	1881–82.	1882–83.	Decrease.
	Rs.	Rs.	Rs.
Bengal - -	2,98,88,919	1,89,59,631	1,09,29,288
Bombay - -	59,34,914	11,16,181	48,18,733
Sindh - - -	5,41,503	3,50,252	1,91,251
Madras - -	14,37,149	5,73,183	8,63,966
British Burma -	16,74,666	9,60,342	7,14,324
	3,94,77,151	2,19,59,589	1,75,17,562

Bengal and Burma being the only two provinces which import salt, the import duties levied in them under the present system are far larger proportionately than in other provinces. In Bengal the reduction amounted to 36·57 per cent., and in Burma to 42·65 per cent., while in Bombay and Madras the diminution was 81·20 per cent. and 60·12 per cent. respectively.

11. No change was made in the export duty on rice, the last relic of a bad system. It is to be hoped that the state of the finances will before long permit of the removal of this blot upon the Indian fiscal system, and allow the Indian rice grower to carry his grain to a foreign market free from taxation.

12. Below is a comparison of the export duties realised in the last two years in each province—

——	1881–82.	1882–83.	Increase.
	Rs.	Rs.	Rs.
Bengal - -	20,46,899	21,28,492	81,593
Bombay - -	2,04,709	1,99,695	—5,014
Sindh - - -	50,809	61,518	10,709
Madras - -	4,49,184	3,73,183	—76,001
British Burma -	48,73,952	55,60,232	6,86,280
	76,25,553	83,23,120	6,97,567

These sums being realised only on rice, Burma, from which province rice is most largely exported, returns considerably more revenue to the exchequer than all the other provinces put together. The rice trade was very active last year, and the duty received from it in both Burma and Bengal was largely in excess of the receipts of 1881–82: in Madras and Bombay (where, however, the receipts are comparatively of little importance) there was some falling off. The aggregate receipts amounted to nearly 83¼ lakhs, being nearly seven lakhs, or 9·15 per cent. in excess of the total of 1881–82.

13. *Import Duties.*—On *Arms and Ammunition* the duties received amounted to Rs. 1,08,738, a sum somewhat in excess of the receipts of 1881–82.

On *Malt Liquor* the duties received amounted to Rs. 72,933; in 1881–82 the sum realised was Rs. 74,081. The revenue five years ago was Rs. 67,904. The increase therefore is very slow. Imported beer has to struggle against the active competition of spirits, especially whiskey, and the ever-increasing competition of beer brewed in India.

The revenue from *Spirits* was Rs. 35,36,239, that of 1881–82 having been Rs. 33,74,972. The revenue from brandy and gin fell off with decreasing imports, while that from whiskey and other kinds of spirit increased.

The duty realised on *Wines and Liqueurs* also fell off from Rs. 5,94,807 to Rs. 5,65,433, the decline in these heads and the increase under whiskey indicating correctly the nature of the change which during the last three years has been so marked in the habits of consumers of these liquids.

The total revenue from liquors of all kinds has been for the last five years—

	Rs.
1878–79 - - - -	36,19,505
1879–80 - - - -	38,61,641
1880–81 - - - -	37,75,814
1881–82 - - - -	40,44,956
1882–83 - - - -	41,76,086

The revenue last year was 3·24 per cent. in excess of that of 1881–82 and 15·38 per cent. in excess of the revenue of five years ago.

The import duty on *Opium* is intended to be prohibited, and practically has the effect intended. Last year the duty realised amounted to Rs. 2,799, which sum was exactly nine times the amount received in 1881–82. In former years the duty received never even reached Rs. 200.

The duty realised on *Salt* is treated in the Finance Accounts under Salt, and not as a custom duty. The duty realised last year amounted to only Rs. 1,76,48,536; in 1881–82 it was Rs. 2,39,24,781. This diminution in revenue was the result of the reduction in the rate of duty in Bengal from Rs. 2-14-0 to Rs. 2 a maund, a reduction equal to 30·4 per cent., while the falling off in revenue was not quite 26·3 per cent.

14. Drawbacks and refunds were allowed during the year to the extent of Rs. 4,99,560 on imported merchandise, the sum being about Rs. 2,15,000 less than in 1881–82. Of this sum Rs. 2,84,417 represented refunds on salt. Excluding salt the net customs duties on imports amounted to Rs. 40,95,910.

The refunds on rice exported amounted to Rs. 2,35,096, and the net export duty to Rs. 80,88,024, the net total of import and export duty being Rs. 1,21,83,934.

The effect of the remission of the customs duties on imports is referred to in other paragraphs further on under various articles of the import and export trade.

Gold and silver coin and bullion.

15. The imports of gold have steadily increased year by year since 1878-79, when, in consequence of the famine, they had fallen to a very low ebb. In that year indeed the flow of gold into India was not only checked but the current reversed and nearly twice as much gold left India as came into it:

——	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.
1878–79 - -	1,46,30,495	2,35,92,228	89,61,733*
1879–80 - -	2,05,03,929	29,98,893	1,75,05,036
1880–81 - -	3,67,20,576	1,68,586	3,65,51,990
1881–82 - -	4,85,63,920	1,24,078	4,84,39,842
1882–83 - -	5,09,51,354	16,42,639	4,93,08,715
	17,13,70,274	2,85,26,424	14,28,43,850

During these five years therefore the gold imported into India and not reshipped amounted in value to no less than 1428 lakhs of rupees. No surer indication of prosperous times exists than the flow of gold into this country. Not required for coinage, it is mostly all converted into ornaments, the form in which as yet the mass of the population of India prefer to invest their savings.

England, Australia, and China supply in tolerably equal proportions, about four-fifths of the gold imported into India. When gold is exported it goes almost entirely to England.

16. The trade in silver is shown by the following figures:

——	Imports.	Exports.	Net Imports.
	Rs.	Rs.	Rs.
1878–79 - -	5,59,36,991	1,62,30,055	3,97,06,936
1879–80 - -	9,60,50,019	1,73,52,586	7,86,97,433
1880–81 - -	5,31,61,563	1,42,35,822	3,89,25,741
1881–82 - -	6,46,63,889	1,08,73,390	5,37,90,499
1882–83 - -	8,35,80,218	87,77,949	7,48,02,269
	35,33,92,680	6,74,69,802	28,59,22,878

The net imports of silver during the last five years were there 2859¼ lakhs. About seven-eighths of the whole imports come from England, Italy and China. The imports from Italy have largely developed in recent years, much of it consisting of five-franc pieces and other coins of the Latin Convention. Our principal exports of silver are to Ceylon, Persia, Arabia, Aden, and Zanzibar, in the form of rupees.

17. The total drawings of the Secretary of State during the year amounted to 15,120,521*l.*, at an average rate of exchange of 1*s.* 7·52*d.*, the equivalent in rupees being 18,58,57,000. The detail of the monthly drawings is given below:

		Rs.	Average rate. *s.*	*d.*
April	1882 - - - -	1,24,68,000	1	8·15
May	,, - - - -	92,47,000	1	8·08
June	,, - - - -	42,33,000	1	8·02
July	,, - - - -	24,35,000	1	8·00
August	,, - - - -	1,42,00,000	1	8·01
September	,, - - - -	30,05,000	1	8·00
October	,, - - - -	41,67,000	1	7·87
November	,, - - - -	72,32,000	1	7·63
December	,, - - - -	3,03,50,000	1	7·15
January	1883 - - - -	5,27,54,000	1	7·27
February	,, - - - -	2,65,88,000	1	7·39
March	,, - - - -	69,01,000	1	7·58
		17,35,80,000	1	7·52
Charged to Reduction of Debt (March 1883)		1,22,77,000	1	7·57
	TOTAL - - -	18,58,57,000	1	7·52

* Excess of exports.

The continued depression in the rate of exchange, caused to a great extent by the restricted sale of Council bills early in the year and the large amount of them offered to the public through the rest of the year, had a material effect in restricting the import trade in merchandise and in augmenting the import of gold and silver and the export of merchandise.

18. The following table contrasts the share in the foreign trade taken by each of the maritime provinces of India during the years 1881–82 and 1882–83 :— Provincial trade.

	1881–82. Rs.	1882–83. Rs.
Bombay: Imports - - -	27,15,94,269	30,11,68,659
„ Exports - - -	32,25,09,144	31,86,49,084
Total -	59,41,03,413	61,98,17,743
Bengal: Imports - - -	22,36,31,980	23,41,84,301
„ Exports - - -	34,28,35,436	34,43,30,483
Total -	56,64,67,416	57,85,14,784
Madras: Imports - - -	4,21,48,454	4,92,89,561
„ Exports - - -	7,84,25,453	8,38,24,883
Total -	12,05,73,907	13,31,14,444
British Burma: Imports - -	3,34,49,532	3,77,28,872
„ Exports - -	6,57,97,260	7,03,95,250
Total -	9,92,46,792	10,81,24,122
Sindh: Imports - - -	1,23,24,416	1,21,90,584
„ Exports - - -	2,04,26,171	2,66,17,537
Total -	3,27,50,587	3,88,08,121

19. The trade of the Bombay Presidency is larger than that of Bengal by reason of the fact that most of the silver and gold brought to India is landed in Bombay. But though the trade in merchandise is still smaller than that of Bengal, it is relatively not nearly so small now as it was five years ago. The excess of the trade of Bengal over that of Bombay in merchandise for the last five years has been gradually diminishing, as will be seen from the following figures:—

	Imports.	Exports.
Excess in 1878–79	- 313 lakhs	- 1032 lakhs.
„ 1879–80	- 456 „	- 782 „
„ 1880–81	- 299 „	- 669 „
„ 1881–82	- 230 „	- 238 „
„ 1882–83	- 173 „	- 278 „

20. The relative progress of Bombay in both the import and export trade is due to the facilities established for communication with the North-Western Provinces and the Punjab, by the direct lines of railroad to Delhi, and to the demand for wheat which has existed for the last two years, a demand now very conveniently supplied through Bombay which has become to a large extent the outlet for the Eastern Punjab and the Western Districts of the North-Western Provinces for which Calcutta was formerly the chief port.

The value of the total imports of Bengal during the year (treasure included) was only 2342 lakhs, that of Bombay was 3012 lakhs; but excluding treasure (which was imported into Bombay to the value of 1073 lakhs, whereas the imports into Bengal were not more than 230 lakhs) we find Bengal importing merchandise to the value of 2112 lakhs while the Bombay trade in imported merchandise was 1939 lakhs. In exports of merchandise again Bengal shows for 3414 lakhs and Bombay for 3136 lakhs, but Bombay has a large re-export trade arising out of the geographical position of the port, and if re-exports are deducted in each case it will be found that Bengal has still a very much larger share of the exports of Indian produce and manufactures

than Bombay, the figures being: Bengal 3404 lakhs, Bombay 2891 lakhs. In exports of treasure, as in re-exports of foreign merchandise, Bombay has much the advantage of Bengal, the exports of treasure from the former province being about double those of the latter, while the re-exports from Bengal amount only to $10\frac{1}{2}$ lakhs compared with $244\frac{3}{4}$ lakhs from Bombay.

21. Imports into Sindh fell off a little in the year, but there was a very large increase in the export trade, the result of the development in the shipment of wheat.

22. The trade of the Madras Presidency largely increased both in imports and exports of merchandise as well as in imports of treasure. The Presidency has evidently completely recovered from the effects of the famine and trade is being carried on as actively as can be expected in Southern India, which is not within the limits of the main channels of Indian trade.

23. In British Burma, too, the figures show a very satisfactory increase of trade both in imports and exports of merchandise, notwithstanding the great fall in the price of rice which forms the main staple export of the Province.

24. The figures in the table below give a complete view of the trade and shipping, both foreign and coasting, of each of the 10 largest trading ports of the country.

Ports.	Trade.			Ports.	Shipping.					
	Foreign.	Coasting.	Total.		Foreign.		Coasting.		Total.	
Bombay—	Rs.	Rs.	Rs.	Bombay—	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Merchandise—				*Steam—*						
Imports -	19,37,03,283	10,05,99,180	29,43,02,463	Entered -	484	744,345	336	321,997	820	1,066,342
Exports -	31,35,88,373	6,35,41,644	37,71,30,017	Cleared -	518	787,737	336	253,323	854	1,041,060
Total -	50,72,91,656	16,41,40,824	67,14,32,480	Total -	1,002	1,532,082	672	575,320	1,674	2,107,402
Treasure—				*Sailing—*						
Imports -	10,72,72,341	19,70,013	10,92,42,354	Entered -	476	146,721	48,245	823,647	48,721	970,368
Exports -	50,10,401	70,12,083	1,20,22,484	Cleared -	408	90,453	11,063	323,931	11,471	414,384
Total -	11,22,82,742	89,82,096	12,12,64,838	Total -	884	237,174	59,308	1,147,578	60,192	1,384,752
Grand Total	61,95,74,398	17,31,22,920	79,26,97,318	Grand Total	1,886	1,769,256	59,980	1,722,898	61,866	3,492,154
Calcutta—				Calcutta—						
Merchandise—				*Steam—*						
Imports -	21,09,54,981	2,67,14,775	23,76,69,756	Entered -	140	237,198	544	489,585	684	726,783
Exports -	33,11,87,019	5,00,27,422	38,12,14,441	Cleared -	236	378,176	577	542,205	813	920,381
Total -	54,21,42,000	7,67,42,197	61,88,84,197	Total -	376	615,374	1,121	1,031,790	1,497	1,647,164
Treasure—				*Sailing—*						
Imports -	2,20,62,883	58,43,312	2,88,06,195	Entered -	305	380,245	96	31,395	401	411,640
Exports -	28,76,734	1,42,12,003	1,70,88,737	Cleared -	548	605,700	87	6,082	635	611,782
Total -	2,58,39,617	2,00,55,315	4,58,94,932	Total -	853	985,945	183	37,477	1,036	1,023,422
Grand Total	56,79,81,617	9,67,97,512	66,47,79,129	Grand Total	1,229	1,601,319	1,304	1,069,267	2,533	2,670,586
Rangoon—				Rangoon—						
Merchandise—				*Steam—*						
Imports -	3,52,44,058	1,90,30,256	5,42,74,314	Entered -	145	141,042	353	279,630	498	420,672
Exports	4,42,41,240	99,53,129	5,41,94,369	Cleared -	214	214,722	342	268,132	556	482,854
Total -	7,94,85,298	2,89,83,385	10,84,68,683	Total -	359	355,764	695	547,762	1,054	903,526
Treasure				*Sailing—*						
Imports -	3,64,420	1,14,85,783	1,18,50,203	Entered -	105	99,722	184	15,269	289	114,991
Exports	—	69,24,110	69,24,110	Cleared -	279	257,002	160	13,167	439	270,169
Total	3,64,420	1,84,09,893	1,87,74,313	Total -	384	356,724	344	28,436	728	385,160
Grand Total	7,98,49,718	4,73,93,278	12,72,42,996	Grand Total	743	712,488	1,039	576,198	1,782	1,288,686

Ports.	Trade.			Ports.	Shipping.					
	Foreign.	Coasting.	Total.		Foreign.		Coasting.		Total.	
Madras (*Fort St. George*)—	Rs.	Rs.	Rs.	**Madras (*Fort St. George*)—**	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Merchandise—				*Steam*—						
Imports -	4,05,10,419	86,74,195	4,91,93,614	Entered -	115	205,959	255	382,171	370	589,130
Exports -	3,74,21,177	50,85,287	4,25,06,464	Cleared -	95	172,642	260	388,326	355	560,968
Total -	7,79,40,596	1,37,59,482	9,17,00,078	Total -	210	379,601	515	770,497	725	1,150,098
Treasure—				*Sailing*—						
Imports -	25,40,169	1,00,000	26,40,169	Entered -	64	27,257	259	41,507	323	68,764
Exports -	9,16,940	17,58,131	26,75,071	Cleared -	44	12,020	151	37,947	195	49,967
Total -	34,57,109	18,58,131	53,15,240	Total -	108	39,277	410	79,454	518	118,731
Grand Total	8,13,97,705	1,56,17,613	9,70,15,318	Grand Total	318	418,878	925	849,951	1,243	1,268,829
Karachi—				**Karachi—**						
Merchandise—				*Steam*—						
Imports -	1,18,68,451	1,91,18,831	3,09,87,282	Entered -	95	88,825	139	123,710	234	212,535
Exports -	2,61,96,658	1,08,34,125	3,70,30,783	Cleared -	148	161,579	130	109,205	278	270,784
Total -	3,80,65,109	2,99,52,956	6,80,18,065	Total -	243	250,404	269	232,915	512	483,319
Treasure—				*Sailing*—						
Imports -	3,22,028	19,82,170	23,04,198	Entered -	278	16,426	1,412	74,963	1,690	91,389
Exports -	4,20,700	—	4,20,700	Cleared -	250	14,317	1,122	68,895	1,372	83,212
Total -	7,42,728	19,82,170	27,24,898	Total -	528	30,743	2,534	143,858	3,062	174,601
Grand Total	3,88,07,837	3,19,35,126	7,07,42,963	Grand Total	771	281,147	2,803	376,773	3,574	657,920
Maulmain—				**Maulmain—**						
Merchandise—				*Steam*—						
Imports -	13,92,552	59,83,455	73,76,007	Entered -	65	55,111	179	98,753	244	153,864
Exports -	87,28,961	67,20,236	1,54,49,197	Cleared -	78	71,494	197	118,537	275	190,031
Total -	1,01,21,513	1,27,03,691	2,28,25,204	Total -	143	126,605	376	217,290	519	343,895
Treasure—				*Sailing*—						
Imports -	16,561	48,13,914	48,30,475	Entered -	4	1,818	206	21,188	210	23,006
Exports -	63,112	6,275	69,387	Cleared -	56	43,302	156	14,606	212	57,908
Total -	79,673	48,20,189	48,99,862	Total -	60	45,120	362	35,794	422	80,914
Grand Total	1,02,01,186	1,75,23,880	2,77,25,066	Grand Total	203	171,725	738	253,084	941	424,809
Chittagong				**Chittagong—**						
Merchandise				*Steam*—						
Imports -	2,45,999	1,01,63,716	1,04,09,715	Entered -	—	—	105	56,983	105	56,983
Exports -	91,52,553	31,04,444	1,22,56,997	Cleared -	8	8,451	114	66,812	122	75,263
Total -	93,98,552	1,32,68,160	2,26,66,712	Total -	8	8,451	219	123,795	227	132,246
Treasure—				*Sailing*—						
Imports -	20,000	8,67,078	8,87,078	Entered -	16	11,614	854	86,041	870	97,655
Exports -	—	1,06,500	1,06,500	Cleared -	74	64,955	281	39,068	355	104,023
Total -	20,000	9,73,578	9,93,578	Total -	90	76,569	1,135	125,109	1,225	201,678
Grand Total	94,18,552	1,42,41,738	2,36,60,290	Grand Total	98	85,020	1,354	248,904	1,452	333,924
Akyab—				**Akyab—**						
Merchandise—				*Steam*—						
Imports -	1,07,837	40,96,914	42,04,751	Entered -	1	1,299	113	68,356	114	69,655
Exports -	83,50,874	6,78,679	90,29,553	Cleared -	44	52,761	113	66,969	157	119,730
Total -	84,58,711	47,75,593	1,32,34,304	Total -	45	54,060	226	135,325	271	189,385
Treasure—				*Sailing*—						
Imports -	—	53,49,900	53,49,900	Entered -	6	3,001	132	5,087	138	8,088
Exports -	—	1,22,300	1,22,300	Cleared -	57	40,345	61	6,733	118	47,078
Total -	—	54,72,200	54,72,200	Total -	63	43,346	193	11,820	256	55,166
Grand Total	84,58,711	1,02,47,793	1,87,06,504	Grand Total	108	97,406	419	147,145	527	244,551

Ports.	Trade.			Ports.	Shipping.					
	Foreign.	Coasting.	Total.		Foreign.		Coasting.		Total.	
Coconada—	Rs.	Rs.	Rs.	Coconada—	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
Merchandise—				*Steam*—						
Imports -	1,44,013	24,97,874	26,41,887	Entered -	12	16,151	225	286,238	237	302,389
Exports -	74,18,966	51,03,931	1,25,22,897	Cleared -	13	17,078	239	304,921	252	321,999
Total -	75,62,979	76,01,805	1,51,64,784	Total -	25	33,229	464	591,159	489	624,388
Treasure—				*Sailing*—						
Imports -	—	21,00,677	21,00,677	Entered -	3	2,852	64	22,216	67	25,068
Exports -	—	1,05,000	1,05,000	Cleared -	53	22,248	59	14,539	112	36,787
Total -	—	22,05,677	22,05,677	Total -	56	25,100	123	36,755	179	61,855
Grand Total	75,62,979	98,07,482	1,73,70,461	Grand Total	81	58,329	587	627,914	668	686,243
Tuticorin—				Tuticorin—						
Merchandise—				*Steam*—						
Imports -	18,29,541	16,76,268	35,05,809	Entered -	4	5,449	115	160,247	119	165,696
Exports -	1,03,58,081	14,03,898	1,17,61,979	Cleared -	11	11,916	113	158,306	124	170,222
Total -	1,21,87,622	30,80,166	1,52,67,788	Total -	15	17,365	228	318,553	243	335,918
Treasure—				*Sailing*—						
Imports -	3,00,000	—	3,00,000	Entered -	413	37,495	271	7,171	684	44,666
Exports -	4,04,200	13,000	4,17,200	Cleared -	454	42,645	94	4,138	548	46,783
Total -	7,04,200	13,000	7,17,200	Total -	867	80,140	365	11,309	1,232	91,449
Grand Total	1,28,91,822	30,93,166	1,59,84,988	Grand Total	882	97,505	593	329,862	1,475	427,367

25. Bombay, it will be seen, is a long way ahead of Calcutta in the aggregate value of trade, by reason of the coasting trade being greatly in excess of (more than double) that of Calcutta. Although Calcutta is really quite as large a centre of distribution as Bombay, indeed probably larger, a great deal of the trade is carried over rivers and thus escapes registration at the custom-house which is concerned only with the foreign and interportal trade. In Bombay the absence of rivers and the existence of a large number of towns on the seacoast cause a large aggregate coasting trade which is augmented by the great trade with Karachi, that port largely depending upon Bombay for the supply of foreign goods. The coasting trade of Calcutta is almost exclusively conducted by steamers, while that of Bombay employs an enormous number of small native boats. In both ports there was a large reduction in the number of vessels entering from and clearing to foreign ports and a very large increase in the number and tonnage of coasting vessels. Both reduction and increase however are the result of a change in the system of registration of navigation statistics, for as a matter of fact the tonnage employed in the foreign trade was larger last year than in previous years. Under the system of registration which has been superseded a vessel clearing from Calcutta for London, calling at Madras, was recorded in Calcutta and again in Madras as having cleared to London. Thus in the general record of clearances for the whole country, in such cases (which are very frequent) two vessels were recorded as cleared instead of one, and no record at all was made of the coasting voyage between Calcutta and Madras. Under the present system greater accuracy has been attained by recording such vessel at Calcutta as having cleared for Madras, and at Madras as having cleared for London. The consequence of course has been in the first year of the change a great apparent decrease in shipping to and from foreign ports and a corresponding increase in coasting shipping.

26. The trade of Madras, like that of the Presidency, has increased satisfactorily, especially in the foreign trade, the coasting trade being but little larger than in 1881–82. The trade of Rangoon, both foreign and coasting, has also increased very greatly. The value of the foreign trade is now but little less than that of Madras, while that of the coasting trade is more than three times as large. Rangoon in fact is decidedly a much more important commercial centre than Madras, and is now the third port of the Empire.

27. The import trade of Karachi in merchandise, both foreign and coasting, has decreased, but the decline has been accompanied by an increase in the imports of silver taken by cultivators in exchange for their produce, especially wheat, the development in the export of that grain having been very great. The general trade of Karachi on the whole has advanced very considerably, but certainly not by any means in the ratio hoped for and expected by those who have long been prophesying its elevation to the position of one of the largest commercial centres of India.

28. The other ports, Maulmain, Chittagong, Akyab, Coconada, and Tuticorin, all did a larger trade during the year, and the rapid rise of the foreign trade of Chittagong is very satisfactory.

29. The share of the foreign trade only taken by each of the five principal ports during the last six years is given in the subjoined form :—

CHIEF PORTS.		1877-78.		1878-79.		1879-80.		1880-81.		1881-82.		1882-83.	
		Value.	Percentage.	Value.	Percentage.	Value.	Percentage.	Value.	Percentage.	Value.	Percentage.	Value.	Percentage.
BOMBAY	Imports	Rs. 26,03,02,501	—	Rs. 18,33,61,556	—	Rs. 22,13,72,302	—	Rs. 25,98,99,182	—	Rs. 27,15,23,707	—	Rs. 30,09,75,624	—
	Exports	23,87,58,052	—	22,01,62,598	—	23,85,20,095	—	27,47,30,902	—	32,24,65,391	—	31,85,98,774	—
	TOTAL	49,90,60,553	40·24	40,35,24,154	37·22	45,98,92,397	38·17	53,46,30,094	39·53	59,39,89,098	42·03	61,95,74,398	41·91
CALCUTTA	Imports	24,32,49,761	—	18,40,51,381	—	21,74,45,840	—	24,06,89,823	—	22,33,48,203	—	23,39,17,864	—
	Exports	31,04,17,080	—	29,34,30,284	—	30,00,47,247	—	32,96,84,166	—	33,52,61,114	—	33,40,63,753	—
	TOTAL	55,36,66,841	44·64	47,74,81,665	44·04	51,74,93,087	42·95	57,03,73,989	42·17	55,86,09,377	39·53	56,79,81,617	38·42
MADRAS	Imports	2,80,15,127	—	2,54,05,069	—	2,92,63,107	—	3,58,08,050	—	3,60,66,780	—	4,30,59,588	—
	Exports	2,25,74,987	—	2,38,60,495	—	3,08,05,886	—	2,79,56,663	—	3,55,13,963	—	3,83,38,117	—
	TOTAL	5,05,90,114	4·08	4,92,65,564	4·54	6,00,68,993	4·98	6,37,64,713	4·71	7,15,80,743	5·06	8,13,97,705	5·51
RANGOON	Imports	2,12,52,620	—	2,31,42,078	—	2,82,53,483	—	3,64,74,895	—	3,15,54,921	—	3,56,08,478	—
	Exports	3,01,47,952	—	3,43,38,941	—	3,25,06,074	—	3,72,37,529	—	3,94,92,640	—	4,42,41,240	—
	TOTAL	5,14,00,572	4·15	6,24,81,019	5·76	6,07,59,557	5·04	7,37,12,424	5·45	7,10,47,561	5·03	7,98,49,718	5·40
KARACHI	Imports	39,08,515	—	53,77,032	—	84,37,606	—	1,15,51,701	—	1,23,24,304	—	1,21,90,479	—
	Exports	1,66,39,087	—	1,00,28,174	—	1,39,08,923	—	1,06,83,915	—	2,04,25,593	—	2,66,17,358	—
	TOTAL	2,05,47,602	1·65	1,54,05,206	1·42	2,23,46,529	1·85	2,22,35,616	1·64	3,27,49,897	2·32	3,88,07,837	2·62

30. The proportion of the trade of Calcutta to the total foreign trade of India has fallen during this period by 6·22 per cent., although there has been an absolute increase in the trade of the city. That of Bombay has increased by 1·67 per cent., but the trade has absolutely increased to a far larger extent than that of Calcutta. Madras also, with a great increase of trade, now possesses 1·43 per cent. more of the whole trade than it did six years ago; Rangoon 1·25 per cent. and Karachi 0·97 per cent. These five ports between them possessed last year 93·86 per cent. of the aggregate foreign trade of India. Six years ago they possessed 94·76 per cent.

TRADE OF MERCHANDISE WITH COUNTRIES.

31. The trade of the year with the United Kingdom amounted to Rs. 81,77,01,170, viz., imports Rs. 46,14,96,329 and exports Rs. 35,62,04,841, being an increase of only a little over 4 per cent. on the trade of the previous year, which again was less than 3 per cent. ahead of the trade of 1880–81. The trade, therefore, is increasing, but slowly, and not by any means in the same ratio as the trade of India with other countries. The following figures show the proportion of the trade with the United Kingdom to the whole trade of India since 1867. United Kingdom.

1867–68	-	-	-	59·19 per cent.
1868–69	-	-	-	61·99 „
1869–70	-	-	-	57·93 „
1870–71	-	-	-	62·97 „
1871–72	-	-	-	61·20 „
		Average	-	60·65 „

1872–73	-	-	61·35 per cent.
1873–74	-	-	61·25 ,,
1874–75	-	-	61·79 ,,
1875–76	-	-	59·60 ,,
1876–77	-	-	59·84 ,,
	Average	-	60·72 ,,
			,,
1877–78	-	-	61·23 ,,
1878–79	-	-	55·66 ,,
1879–80	-	-	53·80 ,,
1880–81	-	-	56·47 ,,
1881–82	-	-	55·47 ,,
	Average	-	56·53 ,,

In 1882–83 the proportion amounted to 55·31 per cent. Thus, while the total trade of India increased by 4·6 per cent., the trade with England increased by only 4·3 per cent., and whereas in former years the trade with England was nearly 61 per cent. of the whole trade, it now represents a little over half of it. I have pointed out in previous reviews how this result had arisen from the gradual development of the Continental and especially the Mediterranean trade with India following the opening of the Suez Canal. Latterly the relative decline of trade with England has been accentuated by the finding of new markets for Indian tea and other goods in the Australian Colonies.

32. The value of the imports of merchandise from the United Kingdom amounted to Rs. 40,36,59,262 in 1882–83 compared with Rs. 38,58,16,712 in 1881–82, the increase in value during the year being thus 4·6 per cent. This sum represents quite four-fifths of the total value of all the imports of India during the year, England being still the source whence most of the wants of India, so far as those wants cannot be supplied by the country itself, are met. A review of the imports from England would almost be a review of the whole import trade of India, and it is unnecessary in this place to enter into details which must be given in another section of the review, that devoted to the import trade. It is sufficient to say that of the staple imports into India much the greater part is supplied and will continue to be supplied from the United Kingdom. These are cotton and woollen goods, cotton yarn, machinery and millwork, iron and other metals, hardware including ironmongery of all sorts and cutlery, railway plant and rolling stock, coal and coke, apparel, spirits, and malt liquor. In many of these articles the only real competitor which England need regard at present is India herself, and until the country advances very much further in the path of manufacturing industry than it has yet done or is likely to do for many years to come, England will continue to have an excellent outlet in India for those articles which take rank as of the first importance in the list of her industries. Still, it is satisfactory that the manufacture in India of cotton yarn, and of cotton and woollen goods, is thriving and increasing, that the output of coal is increasing, and new fields of great capacity and good quality are being opened out, that the manufacture of iron is being carried on, and that there is some prospect of its being taken up and carried out on a large scale, with that of steel, by English capitalists, that Indian malt liquor has superseded to a considerable extent English beer in a great part of Northern India, that the manufacture of paper has taken a new and good departure, while that of leather has largely developed, and that in various other directions India is commencing to supply her own wants.

33. The increase in the value of imports from England represents a tolerably general increase in the quantities of the articles specified in the tables, but the augmentation is most marked in apparel, cotton yarn, coloured cottons, cotton handkerchiefs, and shawls, and sewing thread, linens and canvas, hardware and cutlery, jewellery, spirits (chiefly whiskey), machinery and millwork (other than locomotives,* which have declined), wrought copper in the shape of sheets and yellow metal for sheathing ships, cast-iron and all the various kinds of wrought iron, steel of all kinds except cast

* Locomotives recorded under the head of Machinery and millwork do not include railway locomotives. Of these latter there was a slightly increased import.

steel, provisions, railway carriages and trucks, umbrellas, and woollen goods unspecified.

34. Of decreases in articles of importance the most noticeable of those which have occurred are cement, carriages, coal, grey and white cotton piece goods, quinine, and other drugs, precious stones, malt liquor, steam engines, unwrought copper and zinc, writing paper and envelopes, materials for construction of railways, salt, silk piece goods, goods of silk mixed with other materials, and woollen piece goods.

35. The decline in the imports of writing paper and envelopes, which is very marked, is not to be attributed to either a growing disinclination to use those materials, or to the substitution of paper of Indian manufacture. It is to a great extent the result of the transference of imports from private hands to those of the State. The Stationery Office before 1880–81 had always obtained its supplies of English paper by indent on the India Office of London. This practice was discontinued for two years, supplies being obtained from private importers in Calcutta by tender; but in 1882–83 the former practice was reverted to, the results being that the accounts of general trade show a large decrease, while those of Government transactions show a large increase in the imports of writing paper. The value of the paper and stationery obtained locally by the Stationery Office in these two years was about 20½ lakhs, being a little over 10 lakhs a year.

36. In the list of exports of foreign merchandise to England, the only items of importance are gums, ivory, and raw wool, the two former of African origin, and the latter from Mekran and Sonmiani, which are brought to Bombay and Karachi, and thence shipped to England. In gums and wool there was some falling off of trade; in ivory a material increase.

37. The total value of the exports of Indian goods to the United Kingdom was Rs. 34,90,17,830, the increase on the previous year's trade being only about 56 lakhs of rupees, or 1½ per cent. It is in the export trade that the relative share of the trade of England with India is diminishing.

In the following articles the trade increased more or less largely during the year: Borax, coffee, cotton, chinchona bark, myrabolams, rice, cutch and gambier, hides, both raw and tanned; also tanned skins, horns, jute, linseed, and teak timber.

The trade fell off in caoutchouc, manufactured coir, indigo, wheat, lac, castor oil, saltpetre, and raw wool. The quantity of tea exported largely increased, but its value shows a considerable decline.

38. The trade with Austria is largely increasing. The imports thence in 1882–83 were five times as much as in 1878–79, five years ago, this large development being greatly due to Trieste having become a port for the shipment of treasure by the P. & O. steamers, but the imports of merchandise too have much more than doubled in the same period. The figures for imports are— Austria.

——	Merchandise.	Treasure.	Total.
	Rs.	Rs.	Rs.
1878–79 - - -	12,16,222	7,100	12,23,322
1879–80 - - -	11,63,951	3,96,731	15,60,682
1880–81 - - -	22,84,857	19,77,360	42,62,217
1881–82 - - -	29,58,607	6,18,973	35,77,580
1882–83 - - -	27,03,951	34,41,530	61,45,481

39. The principal articles of import are apparel, cotton yarn, cotton goods (chiefly coloured and white), aniline dyes, glass beads and other glassware (chiefly the commoner kinds of what is known as Bohemian glass), wrought copper, and printing and writing paper. There is a considerable variety of other goods too, such as wooden toys, cheap cutlery, brass, woollen goods, furniture of bent wood, beer (this latter being of excellent quality and coming in increasing quantities), perfumery, woollens, and various other German and Austrian manufactures; but as yet these things are of small importance in the aggregate value of each. Both the Germans and the Austrians are pushing the trade with India very actively, and a great many of their manufactures are entering into competition with the more substantial, but more costly, English goods of the same kinds. Trieste and Venice will become important ports for the commerce of Central Europe with India.

40. The exports to Austria have also doubled themselves during the last five years.

	Rs.
1878–79 - - - -	1,39,49,103
1879–80 - - - -	1,86,00,149
1880–81 - - - -	2,22,60,103
1881–82 - - - -	2,43,65,163
1882–83 - - - -	2,60,25,564

41. Of our exports cotton occupies much the most important place, the exports having amounted last year to the value of no less than Rs. 1,98,42,044, and they have gone on steadily increasing year after year. Indigo is the next most important export, but it is of a fluctuating character; and raw hides, tanned skins, and jute, make up the greater part of the value of the remaining exports to Austria. The trade in these articles is developing steadily. Nothing else goes as yet to Austria in quantities requiring special notice; but it may be said that myrabolams are a new export to that country, and that lac and vegetable oils are a steady though not considerable trade, while there appears to be some small opening for manufactured jute in the shape of gunny cloths. Indian manufactures are, however, greatly handicapped on the Continent by the protective system in force generally in European countries.

Belgium.

42. The direct imports from Belgium are as yet quite insignificant. Last year they amounted in value to less than eight lakhs of rupees, and even that small sum is a vast increase on the imports of previous years, which never exceeded a few thousand rupees. But we know that Belgium sends us large quantities of goods through England, much of the sheet glass, for instance, and some of the iron and paper imported from England being of Belgian origin. With greater facilities for direct shipment of goods to India, the record of imports from Belgium would present a very changed appearance in our returns.

43. On the other hand, the direct shipment of goods from India to Belgium are very large and are increasing rapidly :—

	Rs.
1878–79 - - - -	12,285
1879–80 - - - -	11,90,399
1880–81 - - - -	33,50,323
1881–82 - - - -	1,97,05,792
1882–83 - - - -	2,15,17,279

44. Direct exports to Belgium only commenced in 1875, and it is reasonable to hope that before long ships will be able to bring us cargoes direct from Antwerp, and that it will not be necessary for the Belgians to send their goods to London for shipment thence to India. The exports as yet consist almost exclusively of cotton, wheat, and oilseeds. Of the latter, earthnuts (*Arachis hypogæa*), poppy, and til seed are a new trade with Belgium, having been exported thither for the first time in appreciable quantity in 1881–82. Indigo and myrabolams, jowari and bajra, dressed skins and tobacco, were also sent for the first time last year to Belgium direct.

France.

45. The direct imports from France are not apparently on the increase.

	Rs.
1878–79 - - - -	45,33,638
1879–80 - - - -	58,78,504
1880–81 - - - -	80,00,596
1881–82 - - - -	75,94,684
1882–83 - - - -	53,59,494

The imports of merchandise last year amounted to Rs. 48,43,673, being $28\frac{1}{2}$ per cent. less in value than those of 1881-82, which again were nearly 4 per cent. less than those of 1880-81. Most of this great decrease in the import trade of the year is due to a decline in silk piece goods, which, with liquors and apparel and millinery, form the most important items of French exports to India. In liquors, the imports of brandy appear to be diminishing, and it cannot be said that there is any particular sign of an increase in wines.

46. It is probable that the establishment of the new French steamer line between Marseilles and Bombay and Calcutta (the Compagnie de Navigation Générale), and the arrangement under which fortnightly steamers of the P. & O. Company again go

to Marseilles, will give a much needed impetus to the shipment of goods direct from France to India.

47. The exports from India to France are quite fifteen times as important as the imports thence. They have increased very largely of late years, and though the exports last year were less that in 1881–82, they were still very far in excess of those of previous years.

The figures are—

	Rs.
1878–79 - - - .. -	3,94,15,717
1879–80 - - - - -	4,85,38,846
1880–81 - - - - -	6,49,60,116
1881–82 - - - - -	8,01,40,165
1882–83 - - - - -	7,20,79,622

48. This great development of trade is mainly due to remarkable activity in the export of rice, wheat, and oilseeds, for in other respects the items of trade do not exhibit any very remarkable fluctuations. The export of rice to France has risen from 31,331 cwt. in 1878–79 to 605,735 cwt. last year; that of wheat from 11,012 cwt. to 3,567,712 cwt. In the case of wheat the export was, however, a great deal smaller than in 1881–82, when it reached 5,308,073 cwt. Many kinds of oilseeds too were exported in smaller quantities last year than in the year immediately preceding, but in every such case the trade is still far ahead of what it was five years ago. Rape and til seed were the only two kinds in which last year the exports exceeded those of 1881–82. Looking at other exports of importance, we find a decline in coffee and cotton, in the value of indigo, though the quantity increased, hides, jute (a very remarkable decrease almost extinguishing the trade), shell-lac, cocoanut oil, silk piece goods, and shawls. Of these last (being Kashmir shawls) the number exported fell from 1,920 to 213, and the value from Rs. 2,31,480 to Rs. 21,703. The only articles in which there was an increase of trade were saltpetre, pepper, raw silk, rape and til seed. In saltpetre and pepper the increase was extraodinarily large.

There is a tolerably large trade between Bombay and France in Mowra or Mhowa flowers (*Bassia latifolia*). The exports for the last three years have been—

	Cwt.	Rs.
1880–81 - -	81,713 -	2,70,625
1881–82 - -	57,604 -	1,23,162
1882–83 - -	68,829 -	1,61,317

The flowers are shipped to Marseilles for employment in distillation. The liquor distilled from these flowers in India is most offensive to smell and taste, but in France a means has been discovered, after prolonged trial, of perfectly rectifying the spirit, and the importers say that alcohol of good quality in every respect is now produced from the flowers.

Germany.

49. Direct imports from Germany are certainly increasing, but very slowly, and as yet they are of the smallest importance. Last year they amounted to only Rs. 9,14,484, the articles shipped being mostly woollen piece goods, matches, and salt.

50. The exports, consisting mainly of cotton, rice, jute, vegetable oils, and teak, are far in excess of the imports; and though the export trade of last year shows a diminution of nearly 32 per cent. as compared with the trade of 1881–82, it was still much in excess of the trade of previous years:—

	Rs.
1878–79 - - - -	20,34,668
1879–80 - - - -	27,29,495
1880–81 - - - -	33,72,822
1881–82 - - - -	75,83,927
1882–83 - - - -	51,77,645

51. A considerable proportion of German goods for India comes to us *viâ* London, or Trieste or Venice, and is recorded as English or Austrian or Italian trade, and in the same way some proportion of Indian goods (though not nearly so large a proportion as of imports) is sent indirectly to Germany through the same ports.

Holland.

52. Imports quite trifling, and mainly consisting of spirits, in the form of gin. Exports last year were limited to wheat and linseed, with a little cotton, rice, and rapeseed. In former years the direct shipment of cotton to Holland was a comparatively large business, but in 1882–83 it practically ceased. The export of wheat only

commenced in 1880–81, and at once took large proportions (24½ lakhs of rupees last year). Total value of exports :—

	Rs.
1878–79 - - - -	26,58,728
1879–80 - - - -	21,34,683
1880–81 - - - -	42,17,146
1881–82 - - - -	51,57,310
1882–83 - - - -	38,62,006

Italy.

53. Imports :—

	Rs.
1878–79 - - - -	38,30,139
1879–80 - - - -	44,96,055
1880–81 - - - -	57,63,269
1881–82 - - - -	52,44,334
1882–83 - - - -	44,44,326

54. It will be seen that the imports have steadily fallen during the last three years until they have gone below the level of four years ago. This is due most largely to a great decline in the importation of silk piece goods, coupled to a smaller extent with a falling off in the imports of brandy, wrought copper, cotton piece goods, and salt, these being amongst the largest items in our imports from Italy. There are no particular increases to note except in corals, glass beads, and hops, these last being a South German product exported from Venice. There is a fairly large and increasing business done in marble tiles, but on the whole, although the list of goods imported from Italy is tolerably large and very varied, it cannot be said as yet that, with the exception of corals and beads, any of the items are of special importance. For both corals and beads, there is a large and increasing demand among natives for personal ornamentation, and the increasing imports under both heads since 1878–79 bear witness to the comparative prosperity of the agricultural and trading classes during these years. The fluctuations in the imports of corals and beads, of copper and brass, form a very fair gauge of the condition of the masses, for in good seasons the former are largely in demand for ornaments, and the copper and brass for domestic utensils, which in hard times are sold and replaced by earthenware.

55. While imports fluctuate and rise or fall from year to year, the exports from India to Italy have steadily increased:

	Rs.
1878–79 - - - -	1,67,31,954
1879–80 - - - -	2,21,48,386
1880–81 - - - -	2,78,12,041
1881–82 - - - -	3,10,74,012
1882–83 - - - -	3,38,35,073

Cotton stands for about two-thirds of the gross total, the value of the exports of this fibre last year having been Rs. 2,41,93,438. Of other exports the chief are raw silk, hides, indigo jute, castor seed, til seed, and linseed, and other oilseeds, rice, which is now used for distillation in Northern Italy, and wheat. Of these articles, raw cotton, rice, castor seed, and silk alone show an increased trade, all the others having fallen off, but the decline was more than compensated by the increase in cotton and silk and in some articles of minor importance, such as shell-lac and tallow.

Malta.

56. The island is of no commercial importance to India except as a depôt for rice exported hence for markets in Continental Europe; it is taken to Malta and stored there in the vast granaries hewn out of the rock by the knights in former days. As a depôt for Indian rice the island is being more largely used every year, as will be seen from the following figures of exports thither:—

	Cwts.	Rs.
1878–79 - -	109,480	- 3,24,055
1879–80 - -	487,933	- 14,26,256
1880–81 - -	1,476,720	- 44,81,546
1881–82 - -	2,412,523	- 64,62,558
1882–83 - -	2,732,442	- 67,51,080

Malta is as convenient a storehouse as could be found for Central Europe, and will probably continue to receive rice and wheat up to the limit of storing capacity; but beyond this it seems unlikely that there will be any trade between the island and India of any importance. Our total imports thence last year amounted to only Rs. 53,779, of which sum about half represents the value of cigars.

57. Notwithstanding the efforts which have from time to time been made to open out direct trade between Russia and India, our commercial intercourse with that country continues on a comparatively insignificant scale. The total value of the imports last year amounted to no more than Rs. 1,01,888, of which Rs. 98,938 represented the value of apparel. In 1880-81 the imports were a little over four lakhs in value, some raw silk having been sent to India in addition to apparel. Russia.

Exports to Russia practically consist of cotton, which last year represented a value of Rs. 12,36,497, being only Rs. 562 less than the whole value of the exports. It is a fluctuating trade, with apparently little, if any, tendency to increase.

58. Practically no import trade beyond a little salt (about 600 tons) with occasionally 300 or 400 gallons of wine brought out as a speculation by the master of the ship carrying the salt. Spain.

On the other hand, there is a comparatively large export trade:—

	Rs.
1878–79 - - - -	4,32,231
1879–80 - - - -	11,37,425
1880–81 - - - -	39,35,098
1881–82 - - - -	15,43,575
1882–83 - - - -	30,39,366

Of this sum cotton represents Rs. 26,18,817, being the value last year. Jute to the value of four lakhs was also exported.

59. Imports consist mostly of wines. The total value of imports last year was Rs. 67,073. They show a tendency to decline. Gibraltar.

The exports to Gibraltar have enormously increased within the last two years—

	Rs.
1878–79 - - - -	1,484
1879–80 - - - -	78,562
1880–81 - - - -	4,432
1881–82 - - - -	5,47,153
1883–83 - - - -	25,05,855

The sudden increase in 1881–82 was caused by exportations of wheat, linseed, and teak timber. Last year the further great development was caused by wheat, which was exported to Gibraltar to the value of nearly 20½ lakhs of rupees.

This large trade in wheat does not really represent any local trade for either Gibraltar or Spain; the wheat was shipped thither mainly "for orders." Apart from this nominal trade in wheat, the exports of Indian produce to Gibraltar are insignificant, except in regard to teak, of which 1,085 tons were shipped last year.

60. The whole trade is so unimportant that it hardly merits remark. The principal item in the export trade is essential oil of kinds, value Rs. 65,140. Turkey in Europe.

61. With the remaining European countries* our trade is very small, the total imports from all five of them reaching no higher than Rs. 13,510. The exports are much larger; in 1882–83 they amounted to Rs. 6,73,934, the greater part consisting of cotton sent to Greece. Other European countries.

62. With Abyssinia our direct trade is of no importance, the whole value of imports and exports last year not coming up to Rs. 77,000. The imports are limited to a little ivory, and the exports consist of Manchester and Bombay cottons and yarn, some silk piece goods and a little jowari (*Sorghum vulgare*). The actual volume of the trade with Abyssinia is no doubt greater than is shown by the figures of the direct trade as recorded in the custom house, for some of the traffic is carried on *viâ* Zanzibar and Aden. Africa and the African coast.

63. Imports trifling, not amounting to Rs. 47,000 last year, and consisting mainly of coal, copper, and building materials. Cape Colony

Our chief exports to the Colony are rice, gunny bags, and teak timber. In no respect can the trade be said to be progressing; on the contrary, it is distinctly declining:—

	Rs.
1878–79 - - - -	10,26,684
1879–80 - - - -	7,83,839
1880–81 - - - -	12,21,606
1881–82 - - - -	7,61,681
1882–83 - - - -	7,14,996

* Norway, Sweden, Denmark, Portugal, Greece.

Mozambique.

64. Imports may almost be said to be limited to ivory (elephants' tusks) with a little gum, and a few odds and ends. The total imports of last year amounted to Rs. 3,78,032, of which ivory stands for Rs. 3,37,791. The direct import of elephants' tusks or of anything else from Mozambique is falling off apparently, but a good deal of our trade with these parts is conducted *viâ* Zanzibar.

Mozambique is one of the few countries with which we do an active re-export trade, the bulk of it consisting of Manchester cotton goods and Mauritius sugar re-exported from Bombay. The value of the trade last year was Rs. 9,98,632, a considerable increase over the trade of the previous year. This re-export trade is a good deal larger than the trade in Indian goods, which amounted in value last year to only Rs. 6,65,652, the bulk of this being Bombay cotton piece goods and rice, with some gunny bags and provisions.

The Portuguese Governor of Mozambique last January issued a revised customs tariff imposing additional taxation aimed directly against the Bombay trade with the Colony. If the new tariff had been enforced, it would undoubtedly have had a most injurious effect on our trade with this Colony and on the shipping (mostly owned by natives of India) carrying it. Representations were accordingly made to the English Government on the subject, with the result that the Portuguese Government refused to sanction the changes proposed by the Colonial Governor.

Zanzibar.

65. Imports:—

	Rs.
1878–79 - - - -	15,20,046
1879–80 - - - -	24,16,756
1880–81 - - - -	24,88,318
1881–82 - - - -	24,40,636
1882–83 - - - -	26,68,438

Most important among the imports from Zanzibar are cloves and ivory (tusks), the former representing last year nearly half the value of all the imports (Rs. 12,91,358), and the latter Rs. 9,63,078. The clove gardens of the island have recovered from the effects of the hurricane which destroyed them some years ago, and the imports of this spice proceed on an annually increasing scale in quantity, prices having materially fallen. The trade in ivory increases much more slowly. Last year prices took an upward turn, and they maintain a high level. Of other articles imported from Zanzibar only cocoanuts, cocoanut kernel, gum, and shells and cowries are of any importance, and that not such as to require particular attention.

66. The value of exports of foreign merchandise last year to Zanzibar amounted to Rs. 16,70,556—a sum substantially in excess of the value recorded in 1881–82, though much less than in 1880–81; this last year, however, was one of exceptionally large trade. The bulk of these re-exports consists of coloured cottons from Manchester (value last year Rs. 10,84,828), in great demand amongst the negroes of Eastern Africa. Amongst other articles of foreign production and manufacture sent to Zanzibar from Bombay may be mentioned Mauritius sugar (which takes a very roundabout way of reaching Zanzibar), grey and white cottons, iron, raw silk and silk piece goods, hardware. Though these are the most important in a tolerably long list of articles in none of them is a trade of any large dimensions done.

67. Indian goods are sent in large and increasing quantities to Zanzibar—

	Rs.
1878–79 - - - -	12,60,721
1879–80 - - - -	9,90,965
1880–81 - - - -	18,87,108
1881–82 - - - -	18,11,851
1882–83 - - - -	24,82,287

Grey piece goods represented $11\frac{3}{4}$ lakhs, and rice $6\frac{1}{2}$ lakhs last year of the total value. The piece goods trade has increased largely from year to year, having advanced from 2,301,729 yards in 1878–79 to 9,927,129 yards last year. There is a vast outlet for the products of the Indian mills in these parts. The trade in rice is also a steadily increasing one, and there appears to be a good demand for ghee amongst the Indian banias, in whose hands is the greater part of the trade carried on between India and Zanzibar. The British India Steam Navigation Company, after taking away a substantial part of the carrying trade from the native craft which formerly had the monopoly of it, is now competing for the trade with a line of steamers owned and managed by the Sultan. Freights under this competition remain at a level favourable for trade.

68. Imports are unimportant. Last year their value amounted to Rs. 4,40,848, that of 1881–82 having been Rs. 4,81,964. The principal items appear to be apparel, drugs and medicines, salt, raw silk, and cigars. With the exception of salt, which is brought from the Red Sea ports, most of the other imports really represent a transit trade *viâ* Port Saïd or Suez. Egypt.

Re-exports to Egypt are also unimportant. They consist chiefly of raw silk, of Chinese origin, to which was added last year a considerable quantity of coffee.

69. Exports of Indian produce to Egypt have increased enormously of late years:—

	Rs.
1878–79 - - - -	33,56,520
1879–80 - - - -	91,03,953
1880–81 - - - -	1,37,47,353
1881–82 - - -	1,68,42,831
1882–83 - - -	2,07,19,627

This increase is almost wholly due to indigo, sugar, and oilseeds. The trade in these articles is of a very speculative character, and it has become a common practice to enter ships loading with them for Port Said "for orders," the ship thence proceeding to some continental market. Hence the large apparent development of our trade with Egypt, including a demand for some 40,000 or 45,000 tons of wheat for a country which itself furnishes abundant supplies of that grain to other countries. The other principal articles in the list of our exports to Egypt are coffee, indigo, cutch, hides, gunny-bags, and sugar. Of these, with the exception perhaps of indigo, a considerable portion represents transhipment trade. Indeed there is a very small consumption of Indian produce in Egypt. It will be noted that the war had no effect on the volume of trade which passed through Egypt, or was intended for it, during the year. It lasted indeed for too short a time to affect the returns of the year.

70. The imports from this island are practically limited to refined sugar which finds its way to Bombay. It is a somewhat fluctuating trade, influenced by the result of the cane crop in the island, the imports of China sugar, the abundance or otherwise of grain crops in Western India, and the ideas of astrologers in regard to a year being favourable or not for marriages. In general, these functionaries sensibly arrange to find that a year of bounteous harvest is propitious for marriages, the cultivator who has disposed to advantage of the produce of his fields being generally willing enough to spend a portion of his rupees in confectionery and other luxuries which make a figure at native wedding feasts. Mauritius.

The total value of the imports from Mauritius last year was Rs. 88,27,062, refined sugar representing Rs. 87,73,171. This was nearly eight lakhs less than the trade of the previous year. Bombay during the year obtained large supplies of sugar from Calcutta, displacing Mauritius sugar.

71. There has been a steady and noticeable diminution in the exports of Indian goods to Mauritius for the last five years (the re-export trade is of no importance):—

	Rs.
1878–79 - - - -	1,14,99,855
1879–80 - - - -	97,23,979
1880–81 - - - -	73,78,556
1881–82 - - - -	69,55,164
1882–83 - - - -	56,35,206

This diminution is largely attributable to the gradual fall in the price of rice since the famine years, but it is also in part due to an actual decrease in the quantities exported. The trade consists mainly of food-grains and provisions for the Indian coolie population working on the sugar estates of the island, and amongst food-grains rice occupies by far the most prominent place. To some extent, Indian rice is now being kept out of the Mauritius market by rice from Madagascar. Pulse (dâl) is also apparently on the decline. There ought to be a considerable demand for Indian cotton goods in Mauritius, but the exports of these are comparatively trifling. The proposed deputation of an agent from the Bombay cotton mills to these parts will probably result in an increased trade.

72. Our exports to this Colony are, on a much smaller scale, of pretty much the same character as the exports to Mauritius, the coolie population requiring rice, oil, and provisions of the kind they were accustomed to in India. This Colony also is a customer for gunny bags. The total value of exports of Indian goods to Natal is how- Natal.

ever small, amounting to only Rs. 5,83,168 last year, nor does it seem likely at present to increase.

Réunion.

73. Exports of just the same character as to Mauritius, the bulk consisting of rice, wheat, and provisions. Total value:—

	Rs.
1878–79 - - - -	19,04,876
1879–80 - - - -	15,19,585
1880–81 - - - -	24,33,606
1881–82 - - - -	17,93,450
1882–83 - - - -	21,30,648

The import trade from Réunion and the re-export trade thither are of the smallest consequence, the imports consisting mainly of very trifling quantities of copper.

St. Helena.

74. Practically no trade beyond the export of a very little rice. Last year the exports were swelled by the record of an export of cutch to the value of over 2½ lakhs of rupees, but this only went to the island "for orders."

South America.

75. Export of Indian goods:—

	Rs.
1878–79 - - - -	27,28,866
1879–80 - - - -	26,51,662
1880–81 - - - -	23,84,167
1881–82 - - - -	20,93,815
1882–83 - - - -	27,47,272

The bulk of the exports consists of rice, the value of the exports of this grain last year having amounted to Rs. 24,47,338. It is intended for coolie consumption, and, apart from this, it may be said that there is really no trade between India and South America. In this comprehensive term are included the British, French, and Dutch Colonies in Guiana and all the independent States on the Atlantic and Pacific. Most of the trade is with the three Colonies mentioned, especially with British Guiana, whither flows a steady stream of Indian migration.

United States.

76. Imports:—

	Rs.
1878–79 - - - -	34,88,229
1879–80 - - - -	52,62,618
1880–81 - - - -	49,08,480
1881–82 - - - -	46,60,641
1882–83 - - - -	93,43,420

The very great increase in the trade is due to the extraordinary development in the trade in mineral oil (chiefly kerosine), which, since the disappearance of ice from the returns three years ago, constitutes the great bulk of the trade, at least of the direct trade, for no doubt the record of imports of goods of American origin would be largely increased if we could add to the direct shipments those which are made indirectly, *vid* the United Kingdom, for instance.

77. The increase in the trade in mineral oil will appear from the following figures:—

	Gallons.	Rs.
1878–79	3,020,310	21,07,907
1879–80	7,200,154	43,19,023
1880–81	9,513,173	45,49,452
1881–82	9,057,350	44,50,272
1882–83	20,122,985	86,89,627

As stated in former reviews, this oil has flooded the country; it has penetrated everywhere, and is used very largely by natives of all classes to the great advantage of their domestic economy.

Of other articles received from the United States it is only necessary to mention grey piece goods, of which nearly 1½ million yards (value Rs. 2,64,262) were received last year, a much larger quantity than in previous years, tobacco, and painters' materials, both in comparatively small quantities. As in the case of Germany, so in the case of the United States, a certain substantial proportion of American goods is shipped to India *vid* England, and appears as trade from that country.

78. Exports of Indian goods to the United States seem to be increasing, though certainly not rapidly—

	Rs.
1878–79 - - -	2,03,67,596
1879–80 - - -	3,25,57,590
1880–81 - - -	2,60,56,912
1881–82 - - -	2,68,18,274
1882–83 - - -	3,31,64,455

The considerable excess of the exports of last year over those of 1881 82, an excess amounting to nearly 63½ lakhs of rupees, or 23½ per cent., was fairly well distributed over the greater number of the articles which constitute the bulk of the trade with the United States. Caoutchouc, indigo, hides, and skins, jute, gunny bags and gunny cloths, shell-lac, all increased more or less, and in addition to these articles there has to be noticed a very satisfactory increase in the shipments of tea. The exports of tea to the United States during the last five years are stated in the following figures :—

	lbs.	Rs.
1878–79 - -	17,405 -	12,963
1879–80 - -	65,944 -	51,799
1880–81 - -	68,597 -	39,568
1881–82 - -	197,302 -	1,48,381
1882–83 - -	676,507 -	5,15,775

79. The commencement of this trade is due to the exertions of the Calcutta Tea Syndicate, and it may be hoped that we see in these figures only the small beginnings of a trade which will develope as rapidly as has done the trade with Australia. There is a vast outlet for Indian tea in a continent which contains at least 52,000,000 people, among whom the general standard of comfort is much higher than in England. Shipments of tea to the United States should also supply Canada; and altogether it may be said that even at present the population to be supplied in and through the States is not far short of 60,000,000, while it increases annually with unparalleled rapidity.

80. Of the articles in which a decline in trade is to be noticed are manufactured coir, cutch, saltpetre, and linseed (the last two in value only, and that very slightly, for there was an increase in quantity).

81. Our trade with the West Indies is limited practically to the export of rice for coolie consumption. Last year the quantity fell off somewhat, but it was still a good deal in excess of the exports of previous years. The total exports of Indian goods last year amounted to Rs. 12,87,049 in value, Rs. 12,54,512 being the value of rice. West Indies.

82. Most of the import trade of Aden is carried on in articles not produced in Aden itself, which in fact produces nothing but salt. The chief items are ivory, gums and resins, precious stones and pearls, and provisions. The trade is decreasing, having fallen from Rs. 10,10,710 in 1878–79 to Rs. 6,95,879 last year. A considerable proportion of these imports, the ivory and gums especially, being of African origin, they were brought to Aden for convenience of transmission to Bombay. This practice, however, is declining with the progress of direct trade with Zanzibar. Aden.

83. The settlement is largely supplied with what it wants in the way of European goods from Bombay. The total value of the re-exports is as follows :—

	Rs.
1878–79 - - -	7,97,028
1879–80 - - -	8,44,507
1880–81 - - -	8,16,906
1881–82 - - -	6,87,640
1882–83 - - -	8,93,935

Cotton piece goods and twist, raw silk and silk piece goods, sugar and hardware, comprise the bulk of these re-exports, which not only supply Aden itself, but the neighbouring parts for which Aden is a depôt.

84. The export trade in Indian goods is extensive—

	Rs.
1878–79 - - -	29,23,719
1879–80 - - -	38,42,438
1880–81 - - -	49,66,943
1881–82 - - -	41,51,162
1882–83 - - -	48,62,785

Our principal exports are cotton piece goods and twist, which far exceed the trade done in the re-export of Manchester goods. The export of piece goods last year was extremely large, having risen from 8,873,891 yards to 14,187,063 yards, and the value from Rs. 11,83,685 to Rs. 17,90,979. Twist, on the other hand, rather fell off, but it has always been a small trade compared with that in piece goods.

A considerable trade is done in the export of grain to Aden, consisting of rice, wheat, jowari and bajra (these two are millets), in flour, tobacco, spices, sugar, and silk goods. These are the main items of the trade. Under other heads, though there are many of them, there is no item of any particular importance.

Arabia.

——	Imports.	Re-exports.	Exports.
	Rs.	Rs.	Rs.
1878–79 - -	30,80,267	19,63,395	56,76,822
1879–80 - -	34,68,193	15,09,279	69,95,276
1880–81 - -	33,48,480	24,84,589	73,90,229
1881–82 - -	32,83,207	23,74,127	67,81,502
1882–83 - -	28,24,417	24,02,659	53,60,033

85. It will be seen that, though our trade with Arabia is one of considerable dimensions, it cannot be said to show any tendency to increase. Nor can any increase be reasonably expected until the condition of the people undergoes some material change. In a country the population of which does not increase rapidly, whose civilisation is no higher now than it was a hundred years ago, and where there has never been any local manufacturing industry the gradual displacement of which by foreign goods would cause an increasing flow of trade, it is not possible to expect any considerable development of commercial intercourse.

86. The principal items of our imports from Arabia are horses (Gulf Arabs as they are called in India), gums, pearls, fishmaws and salted fish, dates, salt, and shells. Dates represent not much less than half the whole value of the imports.

Of the foreign merchandise re-exported, English twist and cotton piece goods comprise much the largest proportion, the trade in English cottons being almost three times as large as that in cotton of Bombay manufacture. Sugar, raw silk, metals (mainly iron), and coffee, curiously enough, are amongst the most important articles. This is Ceylon coffee, of which 4,448 cwt. were exported last year. In addition to this quantity, 10,828 cwt. of Indian coffee were exported to Arabia, making a total quantity of 15,276 cwt. of Indian and Ceylon coffee shipped to Arabia, supposed to be the country, *par excellence*, of coffee. In 1881–2, the quantity of both kinds of coffee thus exported was not less than 19,539 cwt. It would be interesting to know how many people in Egypt, Arabia, Syria, Turkey, and elsewhere, probably in Europe too, consume our Indian and Ceylon coffee under the pleasing delusion that they are drinking real Mocha of the best quality.

87. The principal article of Indian produce exported to Arabia is rice, the value of which was last year about half the total value of exports. The millets (jowari and bajra) are also exported in smaller quantities, with a little wheat and pulse. Cotton piece goods and yarn are also, as already stated, largely exported, with coffee, spices, sugar, silk goods, oils, tobacco, and, in trifling quantities, a variety of other goods.

Ceylon.

——	Imports.	Re-exports.	Exports.
	Rs.	Rs.	Rs.
1878–79 - -	56,32,573	4,57,929	2,90,32,775
1879–80 - -	48,10,979	4,55,255	1,95,65,061
1880–81 - -	49,53,806	4,99,682	1,72,85,634
1881–82 - -	40,18,387	4,73,933	1,56,79,230
1882–83 - -	57,37,756	4,99,522	1,34,26,638

88. Amongst the principal articles of the import trade are English grey piece goods, in which a considerable trade is still carried on with the southern ports of the Madras Presidency, though it has fallen off to less than half the dimensions it had reached five years ago; betelnuts, representing a value of nearly 11½ lakhs of rupees; vegetable oils, mostly cocoanut oil, a curiously fluctuating trade; cocoanuts, without and with shell, representing a value of about 10 lakhs; other fruits; coffee, of which

the import has steadily declined during the last three years, having fallen from 15,262 cwt. to 8,213 cwt.; English cotton goods other than grey goods; hides and skins; gunny bags, which I take to be returned "empties" of Indian manufacture used for the conveyance of rice to Ceylon; shells, timber, and wood and manufactures thereof.

Of re-exports nothing need be said beyond stating the fact that the largest items of the trade are cotton yarn and piece goods, silk goods, and kerosine oil.

89. In exports of Indian goods it is satisfactory to notice an increasing trade in cotton goods, but this improvement is almost the solitary instance in which our trade with Ceylon has shown any vitality during the year. Food-grains constitute the bulk of the trade, rice, gram, and pulse being largely required by planters for the maintenance of the Madras coolies by whom the coffee estates are worked, and the quantity of rice and other grains has fallen off very materially, not only on the trade of last year, but on the trade of five years ago. This decline must be attributed in great part, if not entirely, to the serious losses of coffee planters caused by the ravages of disease in the plant and by unfavourable markets, losses naturally resulting in the restricted employment of labour, meaning a smaller number of mouths to feed. The decrease may perhaps too in part be accounted for by the import duty of $6\frac{1}{2}d.$ per bushel levied on rice by the Colonial Government. In most other requirements for coffee estates we also see a diminution in the supplies from India, *e.g.*, in cattle, in gunny bags, in oil cake, in sugar, in teak timber. Fruits and vegetables, dried and fresh, oils, opium, flour, spices, tobacco, and woollen goods (these last being largely coarse blankets) all show a decline. In manures there is a very trifling increase, salted fish also is a larger trade, and there is some considerable increase in the comparatively small item of provisions undescribed; so also seeds, undescribed, have improved; but with these and a few other items of no importance excepted, it may be said that most of our exports to Ceylon have done badly, and the general result shows a continuous decline in the trade during the last five years. It is to be hoped that the record of the next few years will be more satisfactory.

90. The largest part of our trade with the Chinese Empire is conducted through Hongkong, the trade of which with India is therefore recorded in our returns separately from the trade with the Treaty ports. China (Hongkong).

91. The following figures show the total trade in merchandise for the last five years:—

——	Imports.	Re-exports.	Exports.
	Rs.	Rs.	Rs.
1878–79 - -	1,26,76,714	10,89,354	10,15,12,587
1879–80 - -	1,34,08,996	12,02,144	10,14,12,936
1880–81 - -	1,55,71,698	11,82,543	10,68,83,189
1881–82 - -	1,34,99,675	12,76,839	9,32,68,094
1882–83 - -	1,88,45,253	11,96,013	9,80,80,699

There has been a continuous increase in the import trade during this period interrupted only by a slight decrease in 1881–82, which has since been more than made up for.

Amongst the principal items we find apparel, Chinese and Japanese ware, camphor and cassia lignea, in both of which drugs the trade largely increased during the year; fireworks (the Chinaman delights in the explosion of crackers); glassware; copper, a very important item, in which there has been a satisfactory recovery after two or three years of depression, though the trade has not even yet risen to the level of 1878–79; quicksilver; paints and colours; paper; provisions; sugar, another very large item, but of a very fluctuating character; tea; tobacco in the form of cigars, mostly from Manila shipped *viâ* Hongkong; and umbrellas. The import of tea has diminished materially, having fallen from 901,307 lbs. in 1881-82 to 818,086 lbs. last year, while the imports of 1878–79 were as much as 973,702 lbs. As the decline in the imports of last year followed immediately after the remission of the 5 per cent. import duty, it is clear that that remission had not the injurious effects which were gloomily anticipated from it by the friends of the tea planters of Kangra and Kumaon, who urged that the duty was protective of their interests and therefore ought to be maintained. So far it may be doubted, looking at the course of the trade since the remission, whether it had any real protective effect, though if it had the argument for its abolition would have been strengthened.

92. But the principal imports from Hongkong are raw silk and silk piece goods. The following figures show the course of trade in raw silk for the last few years:—

	lbs.	Rs.
1878–79	1,268,518	34,36,940
1879–80	1,365,923	40,43,480
1880–81	1,412,067	53,70,057
1881–82	1,100,235	42,73,664
1882–83	1,742,362	76,22,800

The increase in this trade is one indication of the extent to which the production of silk in India has fallen off. The imports are mostly used in local manufacture, chiefly in Bombay and Burma. The import of silk piece goods, though large, is not half as large as that of raw silk, nor does it show such signs of increase, the competition with the cheaper silks of Europe being too great. The imports last year amounted to 3,503,649 yards, those of 1881–82 having been only 3,087,612 yards, but the trade in 1880–81 was as large as 4,777,331 yards.

93. Of the re-exports to Hongkong the principal items are fishmaws and sharkfins, dried fruits and vegetables, and spices, most of these being exported from Bombay. The export of fishmaws and sharkfins, mostly obtained from the coasts on the Arabian Sea, is quite a staple trade with China, the Chinese esteeming these articles highly for their dietetic and restorative power. Of other articles gums, horns, ivory, and drugs and medicines are most prominent, but the trade in any of them is of no particular importance.

94. It is hardly necessary to say that amongst exports of Indian produce to China the most important by a long way is opium. The recorded value of this article last year was Rs. 6,93,91,905, being slightly in excess of the value of the previous year, the quantity (55,853 chests) also showing an increase of 5,861 chests over that exported in 1881–82. Next in importance is cotton yarn, the export of this article to China having developed very largely of late years. Last year 37,366,985 lbs. were exported, the recorded value being Rs. 1,49,76,957, a great increase over the exports of the previous year or of any previous year. Raw cotton is also largely exported, the value last year approaching 94½ lakhs of rupees. While this was less than the value of the trade in 1881–82 the quantity exported was rather larger, prices having fallen. Gunny bags and gunny cloth constitute a large but somewhat fluctuating trade, with however an apparent tendency to increase. A considerable proportion of this trade consists of bags intended for San Francisco whither they are sent *viâ* Hongkong. All the Indian tea too noted as exported to Hongkong was really intended for the United States. Saltpetre also is a tolerably extensive business, 78,508 cwt. having been shipped last year, mostly to be used in the manufacture of fireworks. Amongst other items of export to Hongkong may be mentioned ornamental wood, fishmaws and sharkfins to be added to those of foreign origin referred to above, castor oil, rice, drugs and medicines. But neither in any of these nor in the various other items of our export trade to China is there anything calling for particular notice.

China—Treaty ports.

95. The value of the imports last year was Rs. 18,75,117, being rather less than in 1881–82. The imports practically consist of tea and raw silk, as to which the remarks made under the head of imports from Hongkong apply. Exports consist of opium, of which 24,843 chests, recorded value Rs. 3,20,08,884, were exported last year. Apparently this trade is declining, the trade having a tendency to concentrate itself at Hongkong whence the drug is distributed to the Chinese ports.

The only other item of any dimensions is cotton piece goods, but this is not a trade of importance.

Japan.

96. The imports we receive direct from Japan are quite trifling; they were under two lakhs in value last year, and even this sum was a considerable increase on the trade of previous years. The principal import is copper, and with it there is a little raw silk and some curios with two or three other small items. Most of the imports we receive from Japan however reach us *viâ* Hongkong.

97. The export of Indian goods however constitutes a large and increasing trade.

	Rs.
1878–79	4,90,774
1879–80	8,36,921
1880–81	10,56,999
1881–82	13,41,852
1882–83	22,98,242

Practically this trade is confined to cotton yarn, for though some raw wool and gunny bags are also exported, the trade in these articles is quite trifling. The exports of cotton yarn last year amounted to 5,600,600 lbs., value Rs. 22,26,723, these sums being nearly double those of the previous year. There is a large outlet apparently for our Indian yarn in Japan.

98. The trade of India with this Dutch Colony is on the most restricted scale. But for the export of rice which has been going on on a small scale for the last two years as a result of deficient harvests in the island and a small trade in cotton yarn it might be said that there was no trade. The total value of the exports reached Rs. 5,82,213, of which rice represents Rs. 4,19,073 and yarn Rs. 1,43,010. Java.

99. From these islands we receive cocoanuts, coir, and cowries, the only productions of the islands (total value of imports Rs. 1,32,307). They receive from us everything they want for their maintenance, such as rice, metals, provisions, sugar, tobacco, cotton yarn and piece goods, and spices. But the total value of all our exports last year only amounted to Rs. 2,73,049. Maldives.

The trade is conducted in the clumsy and primitive vessels called Khoories peculiar to the islands, which make their voyages to the Indian coasts, visiting Calcutta regularly, during the fine season of the north-east monsoon.

100. The imports from this coast, which are small, consist chiefly of ghee, salted fish, and raw wool, the last being the most important. The trade, which amounted last year to Rs. 6,13,947, seems to have no tendency to increase. Our exports thither are also trifling, consisting mainly of cotton piece goods, rice and millet (jowari and bajra). The coast is inhabited by a poor and sparse population of fishermen and shepherds. The total value of the exports was last year $5\frac{1}{2}$ lakhs. Mekran and Sonmiani.

Persia.

——	Imports.	Re-exports.	Exports.
	Rs.	Rs.	Rs.
1878–79 - -	56,67,364	76,92,735	26,54,761
1879–80 - -	53,72,103	70,14,694	33,06,852
1880–81 - -	49,08,732	72,26,267	32,10,243
1881–82 - -	49,36,205	89,43,804	27,63,634
1882–83 - -	57,36,204	92,06,424	30,32,361

101. It is an extensive trade that we carry on with Persia, but without any particular sign of development except in re-exports. Amongst imports, the items that claim mention are: horses, raw cotton, asafœtida, madder, wheat, pearls, perfumery, fishmaws and sharkfins, dates and other fruits, raw silk, raw wool. In all these articles, wheat excepted, the trade of the year shows a substantial increase over that of the previous year, and in some items the increase was very large. The value of dates declined, but the quantities imported were much in excess of the imports of the previous year.

102. Two-thirds of the re-exports consist of cotton yarn and piece goods. Of the latter coloured goods form the largest part of the exports. This is a very extensive trade, quite 30 times in excess of the exports of Indian cotton goods, and even the exports of grey goods, with which it might be supposed that Indian made cloths could compete with activity, are about eight times larger than those which are produced in India. However the exports of Indian cotton goods have risen from 483,684 yards in 1878–79 to 720,153 yards in 1882–83, and there is reason for hoping that the trade will further increase from year to year. Copper, iron, tin, and other metals, sugar, and tea are the other principal articles of foreign merchandise exported to Persia. The trade in tea is extensive, as will be seen from the following figures:—

	lbs.	Rs.
1878–79 - -	275,428	2,40,388
1879–80 - -	143,248	1,35,496
1880–81 - -	354,022	3,32,864
1881–82 - -	398,888	3,46,628
1882–83 - -	353,008	3,15,470

103. Of Indian tea the quantity exported is of the smallest comparatively. In 1881–82 an effort seems to have been made to push the trade, for the exports amounted to 54,712 lbs., but last year they fell to 11,854 lbs. The planters of Kumaon and Kangra complain that they cannot find a market in Thibet and Central Asia, yet here is a market which is as open to them as to the tea growers of China

and Java, a market which would probably consume as much as they can spare after supplying the local demand in India. It has before been pointed out in one of these reviews that this market exists with great undeveloped capacity for further extension, and it is certainly remarkable that nothing has as yet been done to place our Indian teas in it. On the other hand, there is no reasonable doubt that the Thibetan market is of no real importance, and is not likely to be of any value for any time within measureable distance, while the Central Asian market reached through Afghanistan is practically closed to us by the heavy duties levied by the Russians as well as by the Amir of Kabul.

104. Our exports of coffee seem to be doing rather better than our tea trade, for they have risen in five years from 6,580 cwt. to 11,698 cwt. Indigo, rice, gunny bags, pepper, and shawls are most conspicuous amongst the other articles of Indian production sent to Persia, and they all, with the exception of rice, which slightly diminished, exhibit an increase. In indigo there is a considerable trade, amounting last year to 6,077 cwt., being 567 cwt. more than in the previous year.

Siam.

105. The principal import from Siam is teak in logs and in sleepers for railways imported into Bombay. The fact that we should import this timber from Siam to the value of nearly $2\frac{1}{4}$ lakhs of rupees is a somewhat significant comment on the condition of our own teak trade. On the other hand, we export some rice to Siam, which is itself a rice exporting country. The whole trade, import and export alike, is trifling.

Straits Settlements.

106. But, while our trade with Siam is so small, that with the neighbouring Straits Settlements is of great importance. Singapore in fact is a central point between the east and west for the reception and dispersion of goods over Southern Asia, and much of the trade recorded as with the Straits Settlements is really trade with Siam, Cochin China, China, the Philippines, Java, Borneo, and other places in the Eastern Seas. The dimensions of the trade will appear from the following figures:—

—	Imports.	Re-exports.	Exports.
	Rs.	Rs.	Rs.
1878–79 - -	1,16,58,748	24,53,480	2,48,69,278
1879–80 - -	1,27,86,448	21,16,496	2,51,16,480
1880–81 - -	1,47,62,440	24,03,186	2,92,14,284
1881–82 - -	1,54,18,852	18,84,347	3,33,56,696
1882–83 - -	1,59,66,919	21,00,339	3,42,87,006

107. Amongst the principal imports are apparel, canes, and rattans, coffee, cotton piece goods, camphor and other drugs, earthenware and porcelain, fireworks, cocoanuts and cocoanut kernel, gambier and other gums, hemp, tin, kerosine oil, paints and colours, dammer, salted fish, flour, provisions of sorts, til or jinjili seed, raw silk and silk piece goods, betelnuts, nutmegs, pepper, sugar, tea, cigars and tobacco, umbrellas, teak and other timber. The trade in some of these articles—notably in salted fish, spices, sugar, tea, raw silk and silk goods—was smaller than in the previous year; but there was a very large increase in the imports of tin, and in some other articles also there was an augmentation of trade, with the result that the general total of the year was nearly $5\frac{1}{2}$ lakhs in excess of that of 1881–82.

108. The only real important item of foreign merchandise exported to the Straits is cotton piece goods, of which 5,403,885 yards, value Rs. 15,67,034, was exported last year, which was a good deal more than in 1881–82, but still much less than in previous years.

109. In exports of Indian goods, rice and opium occupy much the most prominent place, the former being represented by a value of Rs. 1,21,01,949, and the latter by Rs. 1,24,90,570. The number of chests of opium exported was in excess of the number of the previous year by 311, but the recorded value shows a decline. The largest proportion of the opium appears to be sent from the Straits to Netherlands India, Siam, and Cochin China, not more than about a tenth being intended for China. Of the rice exported, a good deal appears to be destined for consumption in Netherlands India. The exports of rice were considerably larger than those of 1881–82.

The other noticeable exports to the Straits are cattle, cotton, cotton yarn and piece goods, grain and pulse other than rice, hides and skins, gunny bags, castor oil, provisions, jadestone, and wax. There was a great decrease in the export of jade, but the trade of 1881–82 in this article seems to have been abnormally large, and the trade of last year was much in excess of that of any year before 1881–82. In hides and gunny bags a greatly increased trade was done, and there was also a small augmentation in cotton piece goods.

110. A small trade consisting chiefly in the interchange of betelnuts from Sumatra with teak timber from India. Total value last year of imports Rs. 2,77,475; exports Rs. 1,28,664. Sumatra.

111. Imports have fallen off a good deal since 1878–79, owing to the great diminution in the imports of wheat and other food-grains which were required during the famine in Southern and Western India. Dates and horses form, with wheat, the principal imports from Turkey in Asia, the trade being practically of the same character as that recorded under Arabia and Persia. The total value of the imports last year was Rs. 23,32,729, which was nearly two lakhs less than the value of 1881–82. Turkey in Asia.

112. The re-exports last year were considerably in excess of those of 1881–82, having risen from Rs. 14,20,503 to Rs. 19,24,520—an increase due to a substantial augmentation in the exports of cotton piece goods and sugar, the two most important items in the list.

113. Exports of Indian produce likewise advanced in value from Rs. 20,30,176 to Rs. 22,17,401. The trade, however, does not seem a very progressive one.

The principal exports are coffee, indigo, gunny bags, and pepper. Indian cotton cloths seem to find but little favour here, the exports consisting almost exclusively of Manchester cottons, and very little yarn, whether English or Indian, appears to be wanted.

114. With other countries in Asia we have practically no trade, except in the export to French Cochin China during the last two years of some opium—620 chests in 1881–82, 640 chests in 1882–83—sent direct instead of as before *viâ* Singapore. Other countries in Asia.

115. In this comprehensive term are included all the Australasian Colonies—Queensland, New South Wales, Victoria, South Australia, Western Australia, Tasmania, and New Zealand. Australia.

The value of the trade for the last five years is given in the following table:—

	Imports. Rs.	Exports of Indian Goods. Rs.
1878–79 - -	12,48,179	51,38,843
1879–80 - -	24,43,600	45,76,210
1880–81 - -	11,20,552	52,98,699
1881–82 - -	22,59,890	79,96,878
1882–83 - -	47,65,914	1,08,25,342

116. In exports of foreign merchandise there is naturally no trade of any account. The large increase in the value of imports last year is due to the importation of copper direct, in consequence of facilities for freight afforded by the development of the export trade from India, instead of as formerly, *viâ* England whence a great proportion of Australian copper was brought to this country. Copper and horses are still the two main items of import from Australia, coal occupying a third and much smaller place. The copper imported last year amounted to 76,267 cwt., value Rs. 32,30,852. The number of horses landed in India was 3,216, being 176 more than in 1881–82; but the declared value was smaller, having fallen from Rs. 12,64,050 to Rs. 10,66,800. Nevertheless, it seems that the class of animals has on the whole improved, and it is certain that the prices at which "walers" can be obtained in Calcutta are rather higher than lower than in former years.

117. The efforts that have been made since the Melbourne Exhibition of 1880 to develope the intercourse between India and the Colonies have not as yet succeeded in giving any impetus to imports into India from Australia, though there are various things which we might obtain with advantage from the Colonies. Among these are prominently wines, of which as yet only about 1,700 gallons annually are imported, biscuits, preserved meats, preserved and fresh fruit. There might be a considerable trade in these and perhaps in other things too, but two obstacles intervene. One is the want of direct freight—a want which is now in a fair way of being overcome; and the other and more important is the protective tariff which in Victoria raises the cost of almost every locally manufactured article by from 25 to 35 per cent. Even in the Colonies under a so-called free trade tariff, a general rate of 10 per cent. *ad valorem* on a great number of imports increases by that amount the cost of similar articles produced by local industry. It is not possible for the Colonies to compete actively in India for a share of the trade in goods of the same class produced in England, where the wages of labour are lower, and where also the fruits of labour can be exchanged to the best advantage unhampered by fiscal restrictions. However, it is to be hoped that even with these disadvantages the Australians may be able to secure a material

development in the supply of their products and manufactures to India. The International Exhibition, to be held in Calcutta in December next, will afford them a good opportunity for doing this, and it is understood that the Australians are quite alive to the benefits their trade may derive from it, and mean to take the greatest advantage of the occasion.

118. Exports of Indian produce, on the other hand, have distinctly received a strong impulse—an impulse which must be traced immediately to the effects of the Melbourne Exhibition of 1880. In the larger lines of trade of course the development which has occurred is not due to any special cause connected with the Exhibition. For instance, the augmentation in the trade in gunny bags from an export of 8,502,140 bags in 1878–79 to 21,867,902 bags in 1882–83, the value being in the former year Rs. 30,47,060 and in the latter Rs. 74,27,255, is the consequence of a large increase in the wool and wheat trade of Australia. But without doubt nearly all the trade which has sprung up in products formerly not sent to the Colonies is due to the Exhibition. The quantity of tea exported which in 1878–79 was only 62,487 lbs., was in 1882–83 no less than 2,772,461 lbs., the value being recorded as Rs. 18,17,789. For the furtherance of this trade strenuous efforts were made at the Exhibition by a syndicate of Calcutta merchants, assisted by the Government of India, and with very satisfactory results on the whole. The export of teak timber (2,035 tons, valued at Rs. 2,16,098) is also a new trade, previously almost non-existent. So with myrabolams, of which 4,796 cwt., worth Rs. 16,362, were exported last year, even the name of the article being unknown to tanners, when samples were shown them at the Exhibition. Coffee is an increasing export, though still small, owing chiefly to the apathy of the planters of Southern India, who have allowed the planters of Ceylon to take possession of a field in which Indian coffee might have a much larger share. Cordage and rope, raw cotton (required to mix with wool, which in Australia is too fine and two expensive to permit of its manufacture unmixed into ordinary fabrics for the wear of the working classes), gram, jewellery, shell-lac, and various other smaller articles are all more or less new to Australian trade, and where they were not created by the Exhibition were greatly developed by it. On the whole, the exports from India to Australia are increasing, if not largely (except in the case of gunny bags and tea) at least very steadily and fairly, and there is good reason to hope that the display of Indian products and manufactures, which will be made at the forthcoming Calcutta Exhibition, will materially aid the further development of trade between the two countries. It is understood that great attention is being given in the Colonies to their proper representation at the Exhibition, and a large number of Australian visitors may be expected at the Exhibition, where Indian products and manufactures will be shown on a scale, both as regards quantity and variety, which were necessarily not attainable when goods had to be carried for inspection as far as Melbourne.

IMPORT TRADE.

119. The principal items of the import trade arranged in the order of their relative value last year are the following:—

	1881–82.	1882–83.
	Rs.	Rs.
Cotton manufacture	20,77,20,986	21,43,18,721
Metals	3,51,68,734	4,61,59,858
Cotton twist	3,22,20,648	3,37,81,904
Machinery	1,22,10,454	1,34,23,985
Liquors	1,30,86,720	1,33,46,139
Railway plant and rolling-stock	1,07,95,093	1,11,64,342
Provisions	1,05,30,831	1,08,71,862
Sugar	1,24,37,580	1,08,69,610
Silk (raw)	74,92,107	1,07,41,556
Coal	1,02,00,436	1,01,98,835
Woollen goods	1,12,12,320	98,48,725
Silk goods	1,21,17,056	97,77,673
Mineral oil (kerosine)	43,94,578	86,60,821
Hardware and cutlery	62,66,132	79,17,912
Apparel	64,14,039	76,97,521
Salt	56,90,671	51,51,838
Spices	50,71,379	51,08,537

In this list I have entered only those items the value of which last year amounted to and exceeded 50 lakhs of rupees. It will be noticed that in the most important of these items, those constituting in fact the backbone of the Indian import trade, such as the first four entries in the list, there was a more or less important development of trade; in the case of metals an extremely large increase. Of the items in which there was a decrease, the diminution was in quantity as well as value, coal alone excepted, in which the dimished value represents a slight fall in prices. The increased values were accompanied in every case except spices by an increase of quantity also. The expansion of the trade in kerosine oil is truly remarkable. The sudden and complete way in which this oil has taken the place of vegetable oils for illuminating purposes amongst the natives is only one indication among many of the tendency to change by which the country has of late years been marked.

120. It will be proper here to note, as far as the figures enable us to do so, the effect which the remission of the customs duties in March 1882 has had on the import trade. That important measure swept the Indian customs tariff away except for the four heads of—

(1) Arms and ammunition,
(2) Liquors,
(3) Opium,
(4) Salt,

and in effect made in India an even more completely free-trade country than England. The duties on liquors, opium, and salt countervail internal excise duties on the same articles, which are largely produced in the country.

121. In the annexed table are shown all the articles which were affected by the remission in the following order:—(1) Those of which both quantity and value increased; (2) those in which quantity decreased but value increased, and also those for which, no record of quantity being possible in the custom-houses, the returns of value show an increase; (3) those of which both quantity and value decreased; (4) those in which there was an increase in quantity with a decline in value [this occurred in only one case], and those in which, there being no record of quantity, the returns of value show a decline. It must be noted that in regard to the important items of cotton twist and grey piece-goods, some classes were already free in March 1882 and had been so since March 1878 and March 1879 respectively. No separate record has been kept of the different classes since the complete exemption of these items in 1882, and consequently all that can be done is to enter the whole of the imports and note the increase or decrease therein as a whole.

Articles.	1881–82.		1882–83.		Increase or Decrease per cent. in 1882–83.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1.		Rs.		Rs.		Rs.
(1) Clocks and watches - No.	73,989	8,31,905	76,300	9,23,937	+ 3·12	+ 11·06
(2) Cotton twist and yarn lbs.	40,761,751	3,22,20,648	44,859,175	3,37,81,904	+ 10·05	+ 4·85
(3) „ piece goods, coloured - yds.	254,842,804	3,96,40,513	320,935,918	4,99,92,432	+ 25·93	+ 26·11
(4) „ thread, sewing lbs.	613,003	8,46,778	854,471	10,88,391	+ 39·39	+ 28·53
(5) Metals, Brass - cwt.	9,473	5,39,749	11,962	6,46,877	+ 26·27	+ 19·85
(6) „ Copper - „	338,108	1,46,74,619	450,098	1,93,83,758	+ 33·12	+ 32·09
(7) „ Iron - - „	2,452,507	1,41,43,838	3,151,935	1,87,01,937	+ 28·52	+ 32·25
(8) „ Lead - „	67,381	9,64,974	73,583	10,11,037	+ 9·20	+ 4·77
(9) „ Quicksilver - lbs.	141,796	1,55,775	354,689	3,71,004	+ 150·14	+ 138·17
(10) „ Steel - cwt.	174,789	13,20,968	212,900	16,34,147	+ 21·80	+ 23·71
(11) „ Tin - - „	26,977	16,97,151	42,718	27,73,062	+ 58·35	+ 63·40
(12) „ Other sorts - „	4,164	3,19,310	5,339	3,78,345	+ 28·22	+ 18·49
(13) Silk, raw - - lbs.	1,760,595	74,92,107	2,386,150	1,07,41,576	+ 35·53	+ 43·38
(14) Silk sewing thread - „	1,618	16,404	2,989	29,217	+ 84·73	+ 78·11
(15) Tobacco - - „	1,409,690	6,31,772	1,484,433	8,36,087	+ 5·30	+ 32·34
(16) Umbrellas - - No.	2,941,124	20,95,718	3,353,055	23,28,292	+ 14·01	+ 11·10
(17) Woollen braids - lbs.	231,427	4,65,407	243,783	4,67,381	+ 5·34	+ 0·42
(18) „ goods other than piece goods and shawls - - „	678,024	7,59,331	813,714	8,19,750	+ 20·01	+ 7·96
		11,88,16,967		14,59,12,114		+ 22·8

Articles.		1881–82.		1882–83.		Increase or Decrease per cent. in 1882–83.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
2.			Rs.		Rs.		Rs.
(1) Apparel	value	—	64,14,039	—	76,97,521	—	+ 20·01
(2) Chinese and Japanese ware	,,	—	387,657	--	388,948	—	+ 0·33
(3) Corals, real	lbs.	155,396	18,53,544	152,372	19,59,367	– 1·95	+ 5·71
(4) Cotton piece goods, other than grey, white, and coloured	value	—	14,84,636	—	22,49,256	—	+ 51·50
(5) Cotton goods unenumerated	,,	—	11,66,969	—	14,12,678	—	+ 21·06
(6) Drugs and medicines (excluding quinine)	,,	—	28,20,249	—	32,67,815	—	+ 15·87
(7) Dyeing and colouring materials	,,	—	17,14,906	—	20,66,395	—	+ 20·50
(8) Earthenware and porcelain (excluding piping)	,,	—	16,05,636	—	17,00,022	—	+ 5·88
(9) Fireworks	,,	—	4,48,228	—	5,64,183	—	+ 25·87
(10) Glassware (excluding common bottles)	,,	—	43,99,541	—	47,01,059	—	+ 6·85
(11) Hardware, cutlery, &c.	,,	—	62,66,132	—	79,17,912	—	+ 26·36
(12) Jewellery (excluding precious stones and pearls)		—	5,84,244	—	12,67,169	—	+ 116·89
(13) Matches	,,	—	14,43,863	—	17,44,301	—	+ 20·81
(14) Paints and colours, and painters' materials	,,	—	21,05,935	—	23,14,502	—	+ 11·33
(15) Perfumery, other than musk	,,	—	4,94,681	—	6,33,356	—	+ 28·03
(16) Provisions (excluding Biche de mer, fishmaws, and shark fins, salted fish, and fruits and vegetables)	,,	—	50,42,609	—	56,65,948	—	+ 12·36
(17) Shells and cowries	,,	—	3,83,969	—	4,53,085	—	+ 18·00
(18) Spices	lbs.	34,734,058	50,71,379	33,463,969	51,08,537	– 3·66	+ 0·73
(19) Stationery (excluding paper)	value	—	13,31,267	—	14,75,814	—	+ 10·86
(20) Toys	,,	—	10,25,455	—	10,68,167	—	+ 4·17
(21) Woollen shawls	No.	395,622	7,65,278	349,764	8,09,545	– 11·59	+ 5·78
			4,68,10,217		**5,44,95,580**		**+ 16·42**
3.							
(1) Corks	cwt.	1,695	2,52,721	1,586	2,35,797	– 6·43	– 6·70
(2) Cotton piece goods, grey	yards	1,098,468,695	12,89,48,774	1,086,285,672	12,65,03,970	– 1·11	– 1·12
(3) Cotton piece goods, white	,,	269,804,109	3,56,33,316	233,373,431	3,30,71,994	– 13·50	– 7·19
(4) Gums and resins	cwt.	107,039	14,93,266	87,976	11,79,211	– 17·81	– 21·03
(5) Metals, Zinc	,,	135,880	13,52,350	127,383	12,56,691	– 6·25	– 7·07
(6) Pasteboard, millboard, &c.	,,	4,869	44,441	3,856	38,205	– 20·81	– 14·03
(7) Silk piece goods	yards	10,737,731	1,10,60,480	8,518,119	89,02,240	– 20·67	– 19·51
(8) ,, goods mixed	,,	1,461,428	10,32,125	1,153,142	8,38,480	– 21·09	– 18·76
(9) Sugar, refined	cwt.	772,519	1,24,21,892	669,348	1,08,56,003	– 13·36	– 12·61
(10) ,, unrefined	,,	3,463	15,688	3,324	13,607	– 4·01	– 13·26
(11) Tea	lbs.	2,845,212	19,96,906	2,751,085	19,30,515	– 3·31	– 3·32
(12) Woollen piece goods	yards	8,850,816	92,22,304	6,932,779	77,52,049	– 21·67	– 15·94
			20,34,74,263		**19,25,78,762**		**– 5·35**
4.							
(1) Instruments, musical	value	—	7,55,219	—	6,90,871	—	– 8·52
(2) Ivory	,,	—	22,59,952	—	21,21,068	—	– 6·15
(3) Plate	,,	—	81,368	—	77,519	—	– 4·73
(4) Silk goods unenumerated	lbs.	1,567	8,047	1,686	7,736	+ 7·59	– 3·86
			31,04,586		**28,97,194**		**– 6·68**
GRAND TOTAL			**37,22,06,033**		**39,58,83,650**		**+ 6·36**

122. It will be noticed that in some important articles there were large increases, *e.g.*, apparel 20 per cent.; cotton twist 10 per cent. in quantity and 4·85 per cent. in value; coloured cotton piece goods 26 per cent. in quantity; and value; glass and glassware 6·85 per cent. in value; hardware and cutlery 26 per cent. in value; copper

33 per cent. in quantity and 32 per cent. in value; iron 28·5 per cent. in quantity and 32 per cent. in value; provisions 12 per cent. in value; raw silk 35·5 per cent. in quantity and 43 per cent. in value. Many other articles of minor consequence also increased more or less largely, the increase, as stated elsewhere, indicating in most cases a prosperous condition of the people and an enlarged purchasing power.

123. On the other hand, the large item of grey goods shows a small decline of 1·11 per cent. in quantity and about the same amount in value; white piece goods fell off to a much greater extent, nearly 14 per cent. in quantity and 7 per cent. in value; silk piece goods 20·6 per cent. in quantity and 19·5 per cent. in value; spices 3·6 per cent. in quantity with a slight increase in value; sugar 13·3 per cent. in quantity and 12·6 per cent. in value; woollen piece goods 21·6 per cent. in quantity and 16 per cent. in value.

124. Eighteen items, aggregating Rs. 14,59,12,114, appear under the first head (increase in quantity and value), the general increase being 22·8 per cent. in value. Twenty-one items appear in the second head, aggregating Rs. 5,44,95,580, the increase in value being 16·42 per cent. Twelve items, aggregating Rs. 19,25,78,762, appear in the third head, with a decline in value of 5·35 per cent. Under the fourth head there are four items aggregating Rs. 28,97,194, the decrease in value being 6·68 per cent.

125. The total value of the four heads in 1882–83 is Rs. 39,58,83,650, showing an increase of 6·36 per cent. over the imports of these exempted articles in 1881–82; but to quote the words of the Financial Statement for 1883–84 (paragraph 77), when similar returns were given for 10 months of the year, it is "impossible to say with "accuracy how far this increase is due to the abolition of the duties, and how far it "would have taken place if the duties had been maintained. All that can be said with "certainty on this subject is that the abolition of the duties must have contributed to "increase the volume of trade."

Agricultural implements.

126. These articles are used mostly on tea and coffee estates. Native agriculturists in the main adhere to their own implements—old fashioned and clumsy no doubt according to Western notions, but fairly well suited to the conditions under which the soil is as yet cultivated. The trade is therefore a small one comparatively, the value of the imports last year having been only Rs. 4,08,906—a trifling advance on the previous year's trade. The manufacture of such implements is an industry which should be more largely developed in India.

Animals living.

127. 5,473 horses were imported last year, being 254 in excess of the number imported in 1881–82. Of these, 3,216 were from Australia, most of the remainder being from Arabia, Persia, and Turkey in Asia, of the kind known as Gulf Arabs, good looking and serviceable, though not as large or as strong as Australians. These latter are brought mostly to Calcutta and Madras, Bombay using the Arabs. The recorded value of the imports was Rs. 16,68,150, a considerable decrease on the value of the horses imported in 1881–82, showing a decline in the average value of each horse.

Apparel.

128. This head includes millinery and haberdashery, and of course with the increase of the European population in the country, for whom most of the goods included under this head are intended, the importation of hats, gloves, ties, underclothing, bonnets, dresses, and feminine finery generally may be expected to increase. The value of the imports five years ago was Rs. 51,05,112; last year it was Rs. 76,97,521, an increase of more than 50 per cent. during this time.

Art, works of.

129. The love of art is certainly not as largely developed in the Anglo-Indian population as that of personal decoration. Imports keep at a very low level, the value last year being only Rs. 3,58,542, an increase of nearly 19 per cent. on the trade of five years ago. It must be said,however, that the Indian climate and Indian servants are inimical to the preservation of pictures and most objects of Art; that the Anglo-Indian population is not a stationary one; and that there is great difficulty in moving such things from station to station as the proprietor is transferred from one to another, and that further the taste for Indian art decoration, which has recently been developed, operates against the increased importation of European artistic works. The combination of these causes may sufficiently explain the low level of the imports under this head.

Books.

130. Books, too, are imported on a smaller scale than one would be disposed to expect, considering the fairly good intellectual level of a great proportion of the Anglo-Indian population. The imports last year were valued at Rs. 14,35,510, an increase of a little over 17 per cent. on the trade five years ago. But the recorded figures do not by any means include the whole imports, for a material, though unascertainable, percentage should be added for books imported through the post.

Building and engineering materials.

131. The principal items under this head are cement, bricks and tiles, asphalt, and earthenware piping. All of these, except asphalt, are now made in India, and there is good reason to hope that the import of articles of this class will not long continue necessary. Indian "Portland cement" especially is now manufactured very successfully and on a large scale in Calcutta and Madras and other places in India. This item of cement represents more than half the total value of these materials, and there has been an appreciable decrease in imports. The aggregate value of the imports was Rs. 10,71,658, a sum slightly less than the value recorded in 1881–82, but 20 per cent. larger than five years ago.

Cabinetware and furniture.

132. This is a trade which has steadily increased in dimensions during the last five years, from Rs. 1,92,333 in 1878–79 to Rs. 5,07,756. Last year's trade was a great deal in excess of that of 1881–82. Much of the increase is due to the taste which has spread for Austrian bent wood furniture.

Candles.

133. This trade is not progressive. The imports seven years ago, in 1876–77, amounted to 2,402,377 lbs.; last year we imported 2,704,397 lbs., and there have been great fluctuations in the interval, upwards of 3,000,000 lbs. having been imported in one year, 1879–80. For ordinary household use candles are not now in any large demand, but the fancy of the Burmese for placing lighted candles before the shrines in their pagodas keeps the trade at a fairly high point. About one-third of the total imports were brought direct into Burma, and of another third imported into Bengal a portion was forwarded to Burma, which also takes some from Madras. Burma therefore takes a far more than proportionate share of the candles imported into India.

Carriages, carts, &c.

134. The import of carriages, like that of cabinetware, has risen considerably of late years. The value of the imports in 1878–79 was Rs. 2,35,995; last year it was Rs. 5,12,134. Of the whole imports more than half are brought to Bombay, where the carriage building trade has not been so much developed as in Calcutta or Madras, and where the use of English built carriages by Europeans and well-to-do natives is common.

Chemical products and preparations.

135. The total value of this trade was Rs. 12,63,456, which was rather a smaller sum than that recorded in 1881–82, though nearly 22 per cent. larger than the trade of five years ago. A fairly well sustained trade has been going on in arsenic since it was brought into use a few years ago for the curing of hides. In its competition with salt it has the advantage of not being subject to any duty, while the tax on salt is heavy, and a very small quantity of arsenic will as effectually cure a hide as a large quantity of salt. Arsenic-cured hides are now separately quoted in mercantile circulars.

136. No particular remarks are called for on the other kinds of chemical products and preparations imported, though it may be mentioned that some of them are subject to competition by similar articles of Indian manufacture, sulphuric acid especially being largely made in many places.

Clocks and watches.

137. The number imported has risen from 36,634 in 1878–79 to 76,300 in 1882–83, and the recorded value from Rs. 4,83,478 to Rs. 9,23,937. It is not unlikely that part of this large increase is to be explained by more accurate declarations on the part of importers following on the remission of duty. In regard to watches, as in regard to some other small portable articles, the figures in the trade-returns are not complete, the post being used by many people for such things.

Coal, coke, and patent fuel.

138. 625,287 tons of coal were imported last year, this quantity being 7,387 tons in excess of the imports of the previous year. The imports of coke and patent fuel are small; 6,850 and 6,687 tons respectively last year, the whole quantity of imported mineral fuel being 638,824 tons. The recorded output of coal from Indian mines in 1881, which is the last year for which returns have been received, was nearly a million tons. Although there has been great activity in the working of Indian coal mines of recent years, and the late discovery of new and extensive fields in the State of Rewah (Central India), containing coal of excellent quality, promises to add enormously to our available resources of this mineral, it is unlikely that the import of coal will diminish. Seven years ago the quantity imported was half a million tons, the increase in this period being about 122,000 tons, and imports will probably further increase; for though Indian coal will be used where no coal at all was used before, and in some places may partially supersede imported coal (as indeed it does now), still imported fuel will be used in increasing quantities as steamer traffic and manufacturing industries develope in places to which Indian coal cannot by reason of distance be cheaply conveyed, and for purposes for which it is not well adapted. Thus Bombay, which is

remote from the Central Indian coal fields, and is the most important centre of manufacturing industry in India, besides being only second to Calcutta as a port, takes two-thirds of the whole quantity of coal imported into the country.

Coffee.

139. For a coffee producing country the imports of coffee into India are curiously large; the quantity imported last year was 29,896 cwt., and this, though smaller than in 1881–82, was nearly three times larger than the quantity imported five years ago. Netherlands India through the Straits is the main source of supply, Ceylon sending rather less than a third of the whole quantity. Bombay receives most of this coffee, a little going also to Madras and Burma.

Corals, real.

140. There has been an enormous increase in this trade, the imports having almost doubled in five years: thus, 79,643 lbs. in 1878–79, 152,372 lbs. last year. The condition of this trade is a very accurate gauge of the condition of the agricultural classes in the North-Western Provinces, Rajputana, and the Sub-Himalayan tracts. The bulk of the imports is bought by these classes to be worn as necklaces, the coral beads when a man is prosperous alternating with gold beads. Almost all the coral we receive is brought to Calcutta, whence it is distributed over the provinces mentioned, to be sold chiefly at the larger fairs. It is principally imported from Naples, the fishers being themselves in many, if not in most cases the exporters, and with the caution of small traders placing a fixed price upon their goods, below which the importers have no authority to sell. The quality of the coral imported last year was very much better than that of 1881–82, which was very common and inferior; and though the quantity of the imports was a little under the level of that of the previous year, the value was greater. It is said that the imports freely passed into the hands of consumers, and that there are no heavy stocks left in importers' hands, although the quantities landed in recent years have been so large.

Cotton (raw).

141. Bombay takes from Persia a small quantity of cotton every year to be spun in the local mills, and this is practically the whole trade. Last year the total imports amounted to 40,475 cwt.—a quantity somewhat smaller than the importations of 1881–82, and considerably below the trade of the previons three years.

Cotton twis and yarn.

142. Imports for five years:—

	Lbs.	Rs.
1878–79 - -	33,145,651	2,77,97,723
1879–80 - -	33,212,952	2,74,53,060
1880–81 - -	45,876,575	3,69,91,768
1881–82 - -	40,761,751	3,22,20,648
1882–83 - -	44,859,175	3,37,81,904

The trade has increased during this period by 35 per cent. in quantity, the value having increased by not quite 22 per cent., so that there has been an appreciable fall in prices. As explained elsewhere, the twist imported into India does not compete with Indian twist, the bulk of the imports being of qualities (or "counts" as they are technically called), mostly 40s. mule twist, superior to those made in the Indian mills, which limit their production to the lower counts adapted for the weaving of the coarser cloths.

Nearly 15 million pounds were imported into Madras, 13 millions into Bengal, and nearly 12 millions into Bombay, Burma taking close on $4\frac{1}{2}$ million pounds.

Cotton piece goods.

143. *Grey or unbleached goods*—Imports for five years:

	Yards.	Rs.
1878–79 - -	775,120,394	8,64,88,447
1879–80 - -	908,630,133	10,39,19,031
1880–81 - -	1,170,553,819	13,54,59,320
1881–82 - -	1,098,468,695	12,89,48,774
1882–83 - -	1,086,285,672	12,65,03,970

It will be seen that the imports have fallen off during the last two years.

The trade is said to have been in an unsatisfactory condition during the year, prices keeping at a level which left little, if any, margin of profit to manufacturers. This lowness of prices is attributed by the Collector of Customs in Calcutta to the want of elasticity in the demand and to the competition of importers, the result of the competition being that the consumers obtained the whole benefit of the duty remitted. It is doubtful whether this result was really obtained. It may be taken for granted that competition amongst importers enabled the buyers in Calcutta and Bombay to claim and obtain the whole 5 per cent.; but these buyers are themselves dealers who sell

again to others who sell to the consumers, and it is probable that when the goods reached the actual consumer he did not profit by the whole of the remission, or even a considerable part of it. However, whether it was the native middleman or the native consumer who profited, it is certain that the shipper or importer was not able to make any profit out of the remission, which accordingly was clear gain to the country. As regards the want of elasticity in the demand, it must be accepted that such a lack is proved by the fact that there was a lessened import and that stocks in hand at the end of the year were large. But the slackness of demand did not arise from lack of purchasing power, the people being well able to pay for more clothing, but from the existence of surplus stocks from the two previous years and the increased supply and more active competition of Indian cloths.

144. A rather loud outcry was raised after the remission of the duty on these goods in March 1882, that measure being denounced as a wanton abandonment of a large and secure revenue as well as a serious—perhaps disastrous—injury to the Indian cotton mills. It is not necessary here to discuss the merits of an argument based on the principle that it is right and proper to tax the clothing of the masses of the people, or to consider whether this or that form of taxation is most suited to the conditions of the country. But the argument that the Indian industry must suffer in consequence of the remission is one which, putting aside the fallacy of protection on which it is based, takes no account of the facts. The only classes of grey piece goods which in March 1882 were still subject to taxation on import were those which are not made at all as yet in the Indian mills. All classes of piece goods of the same kinds as those made in India were exempted from duty in March 1879, and from that date the Indian mills have worked without any protection at all from the competition of imported goods. The remission of 1882 affected only the higher class of goods, and so far as protection was given to anybody by the existence of the duty, it was given to those English manufacturers who, after the remission of 1879, adapted their mills to the production of cloths of texture which brought them just within the limit of exemption, and, selling them in India in substitution for cloths of texture just above the limit of exemption, competed with English manufacturers of cloths of these finer kinds. The effect of the duty was to give protection to one class of English goods against another class of English goods—not to give protection to Indian cloths against English cloths. It may be said perhaps (though it has not been said) that Indian cloths competed with the English taxed cloths. It would not, however, be true to say so, for the finest cloth made in the Indian mills is far below the line which divided the taxed from the untaxed cloth, is of very different quality and appearance, is worn by classes who do not think of wearing the finer cloths, and could not be substituted for these finer cloths. Looking moreover to the course of events since the remission, what is clear is that the Indian mills have not suffered, but that they have done very well indeed during the year; for while the imports of piece goods have diminished since the remission, the number of Indian mills has been added to, their shares have maintained a good market value, their outturn has been augmented, stocks have been worked off without unusual difficulty, the mills have been kept in constant work on new orders, and the general demand both for domestic consumption and for export has increased.

145. A very strong objection which was raised to the arbitrary line of division drawn in 1879 between the classes of piece goods to be taxed and those to be exempted from duty was that it forced trade into new channels, and gave to the people a description of cloth which they did not want and did not like. The measure certainly had the effect of very largely substituting the import of cloths made of yarn of 30*s*. for cloths previously made of yarn of 40*s*. It was expected that, after the duty was taken off all classes alike, trade would go back into its old channels, and the manufacture of the old and well known descriptions of cloths be resumed. To some extent this has actually occurred, but it is said that in the interval between 1879 and 1882 the people had become accustomed to the new descriptions, that the appearance of these had been much improved, and that the reversion to the older descriptions has not been so general as was anticipated. It may be that the people have found that these newer kinds of cloth, though not quite so nice in appearance as the older kinds, were more substantial and lasting in wear and gave more value for the money paid for them; but the process of reversion, though slower than was expected, is certainly going on and will probably continue, for the older kinds of cloth admit of a larger admixture of size and filling and require a smaller quantity of cotton. Manufacturers are therefore under a strong inducement to revert to the weaving of these kinds.

146. The imports of these kinds of cottons are very much smaller than those of unbleached grey goods :— White and coloured piece goods.

White goods—

	Yards.	Rs.
1878–79 - -	192,098,379	2,55,99,043
1879–80 - -	226,483,857	3,05,20,579
1880–81 - -	285,358,911	3,69,07,995
1881–82 - -	269,804,109	3,56,33,316
1882–83 - -	233,373,431	3,30,71,994

Coloured goods—

	Yards.	Rs.
1878–79 - -	160,377,489	2,58,83,352
1879–80 - -	198,457,802	3,12,99,471
1880–81 - -	318,051,544	5,14,76,392
1881–82 - -	254,842,804	3,96,40,513
1882–83 - -	320,935,918	4,99,92,432

While more than three-fifths of the imported grey goods are brought to Bengal, that province receives only a little more than half of the white goods, and much less than half of the coloured goods. The people of Bengal proper and Assam, and the bulk of the people of the North-West Provinces do not wear coloured clothing, which, on the other hand, is largely worn by the people of Western and Southern India, whose raiment contrasts pleasantly in appearance with the dirty white garments of the people of Northern and Eastern India. The Burmese take comparatively little of grey cloths, which are not good enough for the well-to-do people, but of white cloths the province takes twice as much as Madras. The quantity of coloured cloths taken by Madras is double the quantity taken by Burma. Comparing the population of the two provinces, the consumption of clothing in Madras is much smaller than in Burma. The imports of last year into Burma were about $44\frac{1}{2}$ million yards and into Madras about $113\frac{1}{2}$ millions (that is, of grey, white, and coloured goods), being in the proportion of about 1 to $2\frac{1}{2}$, while the proportion of the population is as 1 to $8\frac{2}{5}$. Allowance must be made for a certain quantity received in the Madras Presidency by rail from Bombay, and, on the other hand, for the population of independent Burma, which is supplied from Rangoon. But, after this has been done, it is certain that the Burmese use much more cloth and better cloth than the people of Madras.

In white goods there has been a decrease since the large imports of 1880–81. In coloured goods a decrease in 1881–82, following the very large imports of 1880–81, was again succeeded by a very heavy import last year, the quantity being the largest imported in any year hitherto.

Of other descriptions of cotton goods it is unnecessary to write. They are chiefly fancy goods, and the imports are comparatively not important. The principal kinds are " handkerchiefs and shawls in the piece," and sewing thread.

147. The total value of all kinds of cotton manufactures (yarns not being included) imported during the last five years was—

	Rs.
1878–79 - - - -	14,12,67,838
1879–80 - - - -	16,91,55,110
1880–81 - - - -	22,91,07,167
1881–82 - - - -	20,77,20,986
1882–83 - - - -	21,43,18,721

This sum was more than two-fifths of the value of all the merchandise imported into India during the year.

148. The value of the imports was Rs. 39,16,727, which was nearly a lakh in excess of the trade of the previous year, the increase being due to large imports of camphor and of asafœtida. Imports of quinine, on the other hand, fell from 10,615 lbs. to 7,585 lbs. This is not an increasing trade, although it fluctuates very much. There can be little doubt that in course of time quinine will no longer be imported into India, which will supply all her own wants from the chinchona plantations of Darjeeling and the Nilgiris. As matters now stand imports of quinine on account of Government have practically ceased. Drugs and medicines.

For asafœtida our principal source of supply is Persia, while camphor is imported almost exclusively from China and the Straits. So are cassia lignea and galangal. Quinine and the large variety of unenumerated drugs are obtained chiefly from England.

Dyeing and colouring materials.

149. Aniline dyes, cochineal, and saffron are the principal items under this head. The imports of the first of these have increased very largely of late. Five years ago we imported 1,145,208 ounces; last year 4,778,842 ounces, an increase which is regarded with very qualified satisfaction by those who admire the softness of tone and permanence of the Indian vegetable dyes which are being ousted by these mineral dyes. The change is particularly to be regretted when these colours are applied, as they too often are, to high class fabrics of artistic design, good texture, and skilful finish. Cochineal is also a largely increasing import, all efforts to acclimatise the insect in India having hitherto wholly failed. It is superseding lac-dye, to which it is equal in permanence and superior in colour. Saffron is not used for the dyeing of fabrics; it is employed by natives mostly in ceremonial observances, and in tinging certain articles of food and confectionery. The trade does not seem to be increasing.

The total value of the imports under this head was last year Rs. 20,66,395, a sum which exceeded the trade of 1881–82 by $3\frac{1}{2}$ lakhs of rupees, and was a little more than double the trade of five years ago. Bombay takes most of the imports, coloured clothing being much more used in that presidency than elsewhere in India.

Earthenware and porcelain.

150. This trade is steadily increasing. Last year it was valued at 17 lakhs, nearly a lakh in excess of the trade of the previous year. There is a very large consumption of European crockery in Burma, where the natives have taken to it entirely to the displacement of their old lacquered ware. Elsewhere in India the use of imported earthenware for domestic purposes is almost confined to the Anglo-Indian community. Burma last year imported a good deal more crockery than either Bengal or Bombay.

Flax goods.

151. A small and hardly progressive trade. Value last year 14 lakhs. Canvas is the largest item ($7\frac{3}{4}$ lakhs), while piece goods represent a little over four lakhs. The first is mainly required for shipping, and the others are exclusively used by the European population.

Fruits and vegetables.

152. An increasing trade, mostly in cocoanuts and cocoanut kernel, the latter being used for the extraction of oil, while the cake or residue forms excellent cattle food. The principal sources of supply are the Straits and Ceylon.

The value of the trade last year was Rs. 21,14,346, an increase of more than $5\frac{1}{4}$ lakhs over the trade of the previous year. This increase was chiefly due to a great expansion of the cocoanut kernel trade, which quite doubled.

Glass and glassware.

153. Also a greatly expanding trade; it has risen from Rs. 31,87,044 five years ago to Rs 48,37,427 last year, with a continuous increase each year. The trade in beads and false pearls is a fair test, like the trade in corals, of the condition of the masses of the people, and it has increased year by year. Glassware, unspecified, is also an increasing trade; much of this ware consists of bangles and of common kerosine lamps, which have come largely into use with natives, along with kerosine oil, in place of the brazen or earthen lamps used with the vegetable oils of the country.

Grain and pulse.

154. The importation of food-grains continues, although India, as is well known, in fairly good seasons, such as we have had for the last few years, is quite able to feed her whole population without resorting for help to other countries, and to export largely besides. It was expected that with the cessation of famine the record of imports would practically disappear, and in effect the value of imports of food-grains fell from nearly 34 lakhs in 1878–79 to Rs. 5,85,000 in 1879–80, and then to Rs. 65,662 in 1880–81. But in 1881 82 imports again reached the value of Rs. 10,38,236, and for last year the figures are Rs. 8,75,449. Happily, however, the comparatively large imports of these two years were not required to supplement any scarcity in the supply available for consumption in India. The trade was attracted by the enormous demand for wheat for export from India, which has been in existence for the last two years. The grain is nearly all wheat imported from the Persian Gulf into Bombay.

Hardware and cutlery.

155. This very comprehensive head includes a thousand things of all sizes and kinds. The trade is extensive and increases rapidly. Value of imports in—

	Rs.
1878–79 - - - -	42,54,533
1879–80 - - - -	43,19,283
1880–81 - - - -	55,25,561
1881–82 - - - -	62,66,132
1882–83 - - - -	79,17,912

The bulk of the imports comes from England, but a good deal of the cheapest kinds of cutlery consists of bad and fraudulent imitations (largely German) of the goods of well known English cutlers. The Continental nations and the United States are trying to find a field for their hardware and cutlery in India, and, as far as the United States are concerned, the success of these efforts is to be hoped for. American goods of the kind classed under this denomination are mostly very good in quality and cheap. A very large proportion of our imports is intended for native use. As yet there is hardly any competition between local manufacture and the import trade, for though a commencement has indeed been made in the manufacture of locks, knives, scissors, and a few other small articles, the beginning is a very small one, nor is it likely that the manufacture can grow to respectable dimensions as long as hand labour is employed, as it is at present; such labour cannot successfully compete with the elaborate machinery used in other countries. The iron and steel used in manufacture, moreover, have still to be imported.

156. As all the hops used in the brewing of Indian beer must be imported, for the plant does not thrive in India, and as yet the cultivation in Kashmir, where the climate seems suitable, is in its infancy, one would expect that with the increase of the local production of beer there would be also an increase in the importation of hops. It can hardly be said, however, that the trade increases. These are the figures for the last seven years— Hops.

	Cwt.
1876–77	1,807
1877–78	2,135
1878–79	1,998
1879–80	3,185
1880–81	2,716
1881–82	2,795
1882–83	1,940

The imports last year were below the point they reached five years ago. Yet the quantity of beer brewed in 1881 and 1882 was considerably larger than the quantity brewed in any previous year. I do not know whether the breweries are putting in merely a smaller proportion of hops or are employing any substitute (chirayta ?). No doubt the reason of the diminished import lies in the enormous rise in the price of hops last year, following on the comparative failure of the crop in England. The recorded average value per cwt. in 1882–83 was Rs. 221 against only Rs. 96 in 1881–82. We received almost as much from Italy last year (Bavarian hops) as from England.

157. Total value of imports Rs. 20,59,477, of which, however, Rs. 4,81,146 represent the value of unsaleable ivory returned from London. Practically the whole of the imports come from the Eastern Coast of Africa, through Mozambique, Zanzibar, and Aden, and a large proportion is intended for shipment to London. It is not a progressive trade, for elephants are getting scarcer, and since the abolition of the slave trade in the dominions of the Sultan of Zanzibar, porterage to the coast is expensive and not easy to get. Moreover, a direct trade has commenced with England, which does not require the intervention of Bombay. Prices have risen much of late, and the time must be anticipated (in the not very distant future) when ivory will be a thing of the past. Ivory unmanufactured.

158. The value of the imports for the last five years was— Jewellery.

	Rs.
1878–79	16,62,128
1879–80	19,32,305
1880–81	42,12,774
1881–82	30,89,241
1882–83	30,71,893

This head is subdivided into precious stones and pearls unset, jewellery, and plate, this last item being of no importance whatever in these electro-plate days. The first item consists to the extent of rather more than half of pearls from the Persian gulf, and the fishery being uncertain, there are considerable fluctuations in this trade. Precious stones come to us chiefly from England and France. Under the head of jewellery there is a remarkable increase, the trade having suddenly more than doubled last year after having kept at a low point in previous years. There can be little doubt

that most of the apparent increase is due simply to more truthful declarations of value by importers since the remission of duty in March 1882.

Leather manufactured.

159. The principal items are boots and shoes and saddlery and harness (gloves are classed under apparel). The trade is an increasing one, having risen from Rs. 7,57,757 five years ago to Rs. 18,35,232 last year; 269,267 pairs of boots and shoes were imported during the year, while only 115,678 pairs were imported five years ago. At the same time the bootmaking industry in India has taken large development, though as yet it does not interfere with the import trade, the boots made in India being generally suited to the requirements of classes of the population, who either did not wear boots before and are wearing them now, or those who want a cheaper article than the imported boot or the boot made in India by European bootmakers. Where the import trade is being interfered with is in boots imported by the Government for the use of the army. It is hoped that in regard to this class of goods Government will in a few years not require to seek for what it wants outside of India, arrangements having been made by a firm at Cawnpore for manufacture on a large and thoroughly efficient scale.

Liquors.

160. *Malt liquor.*—Last year's imports were smaller by 28,841 gallons than those of the year previous, and the trade is actually smaller by 6,368 gallons than it was seven years ago, during which there has been a large increase of the European population of India to whom the consumption of beer is limited. This condition of the trade must be attributed to the combined effects of the competition of Indian beer and the partial disuse of beer as a beverage. No doubt in the North-West Provinces and Punjab many drink beer brewed in the Himalayas instead of European beer, but also there is a decided and increasing tendency to avoid beer altogether as unsuited to the Indian climates and unwholesome. German beer has been largely drunk in place of English beer, the latter being correctly regarded as too heavy; and so strong is the competition that Messrs. Bass have found it expedient to brew on the German model a specially light ale for India.

The total value of the imports last year was Rs. 27,23,226.

161. The outturn of the Indian breweries in 1882 amounted to 2,513,721 gallons, this quantity being 65,010 gallons in excess of the brewing of 1881. The Commissariat Department took for the army 1,699,914 gallons, leaving 813,807 gallons for comsumption by the general public. It has now been proved that beer can be brewed in the plains of India as well as in the hills, and the beer made at Lucknow is excellent in quality. This first experiment being successful, the area within which Indian beer can compete with imported beer is greatly enlarged.

162. *Spirits.*—While the consumption of imported beer is decreasing, or at any rate is certainly not increasing, that of spirits has been appreciably augmented, as will be seen from the record of the quantities imported during the last seven years:—

1876–77	- - - -	654,527 gallons.
1877–78	- - - -	737,714 ,,
1878–79	- - - -	692,384 ,,
1879–80	- - - -	814,334 ,,
1880–81	- - - -	848,238 ,,
1881–82	- - - -	842,739 ,,
1882–83	- - - -	949,169 ,,

The increase in these seven years has been as much as 45 per cent., and the average annual rate of increase is much larger than that of the European population. Spirit drinking, however, has spread pretty widely amongst the natives, especially in the class which receives an education in the English language and literature. It is easier to state the fact than to assign a reason for it. Whiskey has become quite a favourite drink with Europeans instead of brandy, and consequently, while the imports of the latter spirit have fallen off materially, those of the former have largely increased. Much of the brandy imported into India is a vile spirit distilled from rice, potatoes, maize—from anything in fact but the grape. This is the stuff which is largely consumed by the lower middle class native. Many natives, it has been ascertained, habitually employ perfumed spirit to gratify their craving for ardent spirits, and yet not impair their reputation for sobriety and respectability.

163. *Wines and Liqueurs.*—This trade has fallen to a somewhat low point, the consumption of wines having, like that of beer, been affected by a larger resort to

spirits. The imports last year amounted to only 418,169 gallons—12,731 gallons less than the previous year, when again imports were 50,253 gallons less than in 1880–81. Five years ago the imports amounted to 487,787 gallons. The decrease is general under all heads, though claret and port were imported last year to a slightly larger extent than in 1881–82.

164. The value of the whole trade in intoxicating liquors of all kinds is shown below :—

	Rs.
1878–79 - - - -	1,20,41,484
1879–80 - - - -	1,30,92,845
1880–81 - - - -	1,38,65,658
1881–82 - - - -	1,30,86,720
1882–83 - - - -	1,33,46,139

an increase of nearly 11 per cent. in five years.

Machinery and mill-work.

165. It is pleasing to turn from the increase of intoxicating liquors to record the continued increase in the trade under this head, indicating, as it does, the progress of the country in industrial enterprise :—

	Rs.
1878–79 - - - -	86,34,553
1879–80 - - - -	61,68,327
1880–81 - - - -	76,98,437
1881–82 - - - -	1,22,10,456
1882–83 - - - -	1,34,23,985

an increase of about 55½ per cent. in five years. It is satisfactory to find the country actually paying more for machinery than for liquors, and that the ratio of progression in the two trades is as 5 to 1. As might be supposed from its being the principal seat of the cotton spinning and weaving industry, Bombay takes almost all the steam machinery imported, while the greater part of the other kinds of machinery imported is taken by Bengal, being to a large extent machinery for tea gardens, where manual labour has been largely superseded by machinery in the process of drying the leaf. Jute and rice mills absorb most of the machinery not adapted to cotton mills and tea gardens.

Match

166. The trade in matches is developing into somewhat important proportions. The value of the imports has increased in five years from Rs. 8,64,077 to Rs. 17,44,301, an increase of more than 100 per cent., and the trade has been steadily increasing from year to year. The Burmese, inveterate cigar smokers as they are, consume more matches than the people of any other province. Over a great part of India the masses of the people are too poor and too backward to appreciate these indispensable accompaniments of civilisation, and still laboriously use a living ember to nurse a fire or light their tobacco.

Metals.

167. This most important trade ranks next in dimensions to cotton goods. For iron and copper, the demand in India for domestic and all other purposes is universal. The value of the trade in metals of all kinds for the last five years is given below, the quantity being also given in tons :—

	Tons.	Rs.
1878–79 - -	148,582	3,31,88,301
1879–80 - -	141,573	3,41,32,648
1880–81 - -	169,225	3,77,96,775
1881–82 - -	160,527	3,51,68,734
1882–83 - -	203,955	4,61,59,858

More than three-fourths of the value of all the metals is the value of copper and iron.

168. The trade in *Copper* is shown by the figures in the margin. Over 50 per cent. of the imports are landed in Calcutta. England is the principal source of supply, about three-fourths of the imports last year having been thence received. Of the remaining fourth most was received from Australia, China, and Japan. The reduction of the imports of unwrought copper from England and their increase from Australia means that Australian

	Cwt.	Rs.
1878–79 - -	289,853	1,28,41,688
1879–80 - -	386,173	1,62,01,547
1880–81 - -	381,683	1,62,00,173
1881–82 -	338,108	1,46,74,619
1882–83 - -	450,098	1,93,83,758

copper is now being brought to India direct instead of reaching us through England. It is to be hoped that these direct shipments will increase as the commercial relations of India and Australia become more intimate and shipping freely engages in the trade between the two countries.

The Collector of Customs at Calcutta attributes the large increase in the trade to "the abolition of the import duty and the general prosperity of the country." He is no doubt correct. Good harvests in India always mean large imports of copper for manufacture into domestic utensils; these again in bad years are sold and replaced by earthen vessels, and imports of the metal at once diminish.

The form in which copper is most largely imported is mixed or yellow metal for sheathing. This kind and sheets and other manufactures comprise nearly three-fourths of the whole imports. Unwrought copper, in the shape of tiles and cakes, comprises rather less than a fourth of the whole; coin and lametta (the latter a brilliant metallic thread used for tinsel adornment) make up the remainder.

169. *Iron.*—The total imports are given in the margin. The quantity imported has increased by a third in the last five years. Like copper, the trade in iron advanced very briskly during the year, and mainly for the same reasons, the price of iron, moreover, having fallen very low in England. With the exception of about 192,000 cwt. of cast iron and old iron for remanufacture, the whole of the iron imported in the year was manufactured iron of sorts—bar, angle, bolt, rod, hoop, galvanized, sheet and plate, wire, beams, girders, columns, pipes, tubes, ricebowls, nails, screws, rivets, and so on. It is mostly in these forms that India, not as yet an iron manufacturing country, takes most of the iron she wants with the exception of rails. The Government is now carrying on the works of the Bengal Iron Works Company in the Raniganj District in the hope that it may induce capitalists to take the concern up and prosecute work there vigorously. There appears to be good hope that a wealthy company will take up the works and carry them on to the fullest extent for the production of cast and wrought iron and eventually of steel.

	Cwt.	Rs.
1878–79 - -	2,365,306	1,44,60,151
1879–80 - -	2,111,156	1,22,93,847
1880–81 - -	2,665.604	1,54,75,409
1881–82 - -	2,452,507	1,41,43,838
1882–83 - -	3,151,935	1,87,04,937

Of the old iron imported for re-manufacture, the greatest part was imported into Madras from Ceylon. Of all other kinds England as yet has practically the monopoly. The imports thence were 3,071,164 cwt. Belgium is the only other country which sends any considerable quantity, that is, considerable in comparison with other countries whence imports are of the most trifling character. Belgian iron was imported last year to the extent of 65,066 cwt.

170. The imports of *Lead* have increased from 66,463 cwt. five years ago to 73,583 cwt. last year, the value of the imports being Rs. 10,11,037. It is most largely imported in the form of sheets for the lining of tea chests, the imports of this description having amounted last year to 42,299 cwt. This trade increases from year to year with the increased production of tea. The remission of duty on lead of this description in the general remission of last year relieved the tea industry of a tax which would have amounted during the year to about 34,000 rupees. Pig-lead is, next to these, most largely imported, pipes, sheets, and tubes, and other kinds being of minor importance. Of the whole imports more than five-sevenths are landed in Calcutta, England being the source whence supplies are derived. Italy also supplies a small quantity.

171. The trade in *Quicksilver* is a very fluctuating one, but is so small that it requires no special attention. Two-thirds are received from Hongkong and the Straits.

172. The imports of *Steel* are considerable and have increased enormously during the last two years, as will be seen from the figures given in the margin. More than half the whole imports are received in Bombay, and nearly all from England, a small quantity (under 6,000 cwt.) having been imported last year from Belgium. The reason of the increase is the substitution of inferior steel for iron in the hooping imported for cotton bales and other packages.

	Cwt.	Rs.
1878–79 - -	71,475	6,56,711
1879–80 - -	95,953	8,45,468
1880–81 - -	83,047	7,44,091
1881–82 - -	174,789	13,20,968
1882–83 - -	212,900	16,34,147

173. The trade in *Tin* is also large and increasing though fluctuating. Generally, the imports of tin follow those of copper, the largest part of the imports being required for alloy with copper in the manufacture of brass-ware, mostly domestic utensils for native use. This manufacture is carried on in Bengal on a very extensive scale. Nearly all our imports consist of unwrought block tin, of which 41,657 cwt. (that is, all but 965 cwt.) were received last year from the Straits.

	Cwt.	Rs.
1878–79 - -	34,989	15,17,401
1879–80 - -	20,840	9,86,459
1880–81 - -	30,957	17,73,831
1881–82 - -	26,977	16,97,151
1882–83 - -	42,718	27,73,062

174. The trade in *Zinc*, unlike the trade in other metals, is not progressive. Five years ago we imported 129,661 cwt., last year only 127,383, this quantity being 8,497 cwt. less than in 1881–82. This metal, like tin, is also largely used in this country for mixture with copper. It is nearly all imported from England.

175. The increase in the imports of vegetable oils last year was large. The bulk of the trade is represented by cocoanut oil imported from Ceylon mostly into Bombay and Bengal. The quantity imported last year was 534,003 gallons; in 1881–82 it was 96,841 gallons. The total value of the imports of vegetable oils in the year was about 11½ lakhs of rupees. Oils.

176. It is to the imports of mineral oils, however, that the importance of this head in the trade returns is due. The increase in the imports, which mainly consist of American kerosine oil, has been really enormous during the last five years, as will be seen from the figures given in the margin. The quantity imported has increased in these five years by 458 per cent., and in the same period the average value has fallen from Rs. 0-11-6 a gallon to Rs. 0-7-1 a gallon, or by 38·4 per cent. Almost all the kerosine came direct from the United States, only a small quantity being imported from there *viâ* the Straits, and a much smaller quantity still from England. Of mineral oils other than kerosine, on the other hand, the largest proportion was of English manufacture imported from England.

	Gallons.	Rs.
1878–79 - -	3,775,674	27,17,112
1879–80 - -	7,888,247	48,19,079
1880–81 - -	10,060,026	48,70,580
1881–82 - -	9,883,049	50,40,326
1882–83 - -	21,059,668	92,93,123

The quality of this great quantity of highly inflammable oil is often open to suspicion, especially when the heat of the climate of our Indian ports for the greater part of the year is taken into consideration. It has accordingly been found necessary to legislate specially for the testing of imported mineral oil, and in many cases the cargoes of oil-importing vessels have been detained for considerable periods on the report of the analysts. On the whole, however, it would seem that the bulk of the imports at any rate has hitherto consisted of oil not flashing at a dangerously low temperature. In another place in this review reference has been made to the real revolution effected in the domestic economy of the natives in the matter of illumination by these cheap and abundant supplies of an illuminating agent far superior to the agents previously in use with them.

177. It must be added that the low range of prices of imported kerosine oil has to some extent interfered with the development of the oil-bearing tracts on the coast of Arakan. The company formed to work the oil wells in the islands on that coast has been somewhat crippled by the cheapness of the imported oil, and also by the lack of adequate machinery for refining. Such machinery, however, is now at work, and the obstacles in the way having been to a great extent overcome, the production of oil in Burma has largely increased. The Commissioner of the Arakan Division writes:—

"Petroleum ought soon to take a prominent place in adding largely to our export resources. During the past year shipments of crude oil have been interdicted at Calcutta and other ports under the provisions of the Petroleum Act. A further cause for non-shipment of the oil in a crude state is that a refinery has been set up at Kyouk-Phyoo, and that the raw article is being turned out in a refined state, which makes it fit for European consumption. A second still larger refinery is in course of construction, and it is believed that the outturn will soon be sufficient to compete successfully both as regards price and quality (in these parts at least) with the refined oil imported from America. Other companies are in course of formation to work the Ramree oil fields, and it may now be fairly said that a new industry has been developed in Arakan which will bring wealth to the country and add materially to the importance of this portion of British Burma."

Close on 600,000 gallons of petroleum (produced in Burma) were shipped coast-wise from ports in that province (Akyab and Rangoon) during the year 1882–83. It is believed that the present year will see a further large development of the trade. About 192,336 gallons of the quantity stated were the produce of the Arakan wells, the

remainder being petroleum from Upper Burma brought down to Rangoon, and thence largely shipped to Calcutta, where it is extensively used for mill machinery.

Paints and colours, and painters' materials.

178. This is an increasing trade, and with the more extended employment of iron in the country and the progress of the shipping trade, it must be expected to develope steadily. The value of the imports has risen from Rs. 18,72,426 five years ago to Rs. 23,44,502 last year. With the exception of some vermilion from China and the Straits, nearly all the imports are received from England.

Paper and pasteboard.

179. From the figures given in the margin it would seem that this trade has fallen off largely during the year. In fact, however, as explained elsewhere under the head of Government stores, there has been no real decrease. For two years the Calcutta Government Stationery Office obtained its supplies in the local market. That practice has been stopped, and its supplies are now again obtained from the India Office in London. Hence the apparent decrease in ordinary trade and increase in Government transactions.

	Rs.
1878–79	31,03,506
1879–80	31,90,281
1880–81	48,60,076
1881–82	47,31,342
1882–83	33,42,989

180. Paper-making on an extensive scale has now fairly started in India. There are two mills in Calcutta, one in Lucknow, one in Gwalior, and one in Bombay, all worked by machinery, the processes being those used in European paper mills. Much of the requirements of Government is now obtained of local manufacture, but these manufactures have mostly superseded, so far as non-official requirements are concerned, the coarse inferior papers made by rough native processes of the most primitive kind. The bulk of the paper imported is still of kinds which the mills do not venture to make, though no doubt they will make at any rate some of them in time. There seems to be no reason why amongst other things the manufacture of railway passenger tickets should not be taken up at once. About 59,000,000 passengers travelled on Indian railways last year, using an equal number of tickets, and the consumption increases at the rate of about 5,000,000 a year. Still, as yet only one mill has ventured on the experiment of making these tickets, and though their quality is fairly good and easily capable of improvement to the standard required, the price is materially higher than that of imported tickets. The mills mainly make as yet brown packing paper, cartridge paper, blotting paper, and rough paper suited for ordinary office purposes and native account books.

181. The bulk of our imported paper is of English origin, but a good deal of cheap German and Austrian paper is received from Trieste. Some undescribed kinds of paper also come to us from Hongkong and the Straits.

Provisions.

182. This is a large and important trade with a tendency to increase, though not rapidly. The figures for the last five years are given in the margin. The items composing this head are extremely numerous, comprising as they do all the different varieties of canned provisions consumed by Europeans in India. besides bacon, butter, salted fish, cheese, flour, dried and preserved fruits, ghee and other kinds of edibles. The undescribed kinds amounted in value last year to nearly 43¼ lakhs, of rupees. Of the enumerated kinds the most important are dates (value nearly 28¼ lakhs) imported almost entirely from the coasts of the Persian Gulf into Bombay and Sindh. The trade does not seem to be increasing in dimensions, and is hardly likely to increase largely so far as Indian consumption is concerned. Some portion of the imports is re-exported to the United States where dates are much liked, and probably a good opening would be found for the fruit in the Australian Colonies too. Other kinds of dried fruit form a considerable trade (Rs. 10,18,937 last year). Salted fish also is a large trade, the quantity imported last year amounting to 10,621,929 lbs.; this was smaller than the trade of 1881–82 by 2,189,876 lbs. The reduction is probably due to the reduction of the Indian salt duty from Rs. 2–8–0 to Rs. 2 a maund, the remission having enabled native fish curers to compete on more advantageous terms with the curers in the Straits, Muscat, and the neighbouring coasts of Mekran and Sonmiani, who preserve their fish with untaxed salt.

	Rs.
1878–79	97,58,347
1879–80	1,04,88,322
1880–81	92,01,815
1881–82	1,05,30,831
1882–83	1,08,71,862

Bacon and hams are not an increasing import. It need hardly be said that these articles are used only by Europeans, of whom a great many have arrived at the sound conclusion that such food is not well suited to the hot climate of the Indian plains. At any rate the imports are not increasing in proportion to the increase in the Anglo Indian population. Butter increases in due proportion yearly, while cheese on the other hand does not progress.

183. It is curious that in a great wheat producing and flour making country like India we should have to record the yearly import of more than 2,000,000 lbs. of flour. About half of this quantity is imported from the Straits into British Burma where wheat is practically not grown; but in Calcutta wheat is turned into flour in very large quantities and the port is closer than Singapore to Rangoon, yet not alone does Calcutta not supply Burma with the flour she wants, but Calcutta itself last year received 877,000 lbs. of flour from Hongkong and the Straits. Bombay and Madras on the other hand import very little flour.

184. In ghee (clarified butter) again a trade exists, at the existence of which one is almost as much surprised as at the trade in flour. In ordinary seasons India is certainly capable of producing all the ghee required for consumption in the country, with a surplus for export. There is indeed a small export now, but so trifling as not to be worth consideration. The imports are mainly from the pastoral tracts on the coasts of the Persian Gulf, their destination being almost exclusively Bombay and Sindh. During the period of drought which ended in 1879, the imports of ghee kept at a tolerably high level as will be seen from the figures in the margin, but they have been lower during the last four years, and prices have also fallen. The whole value of the trade last year was only Rs. 1,74,096. An idea exists that there is a much larger demand for ghee in this country than this country can itself supply, and that Queensland will be able to meet the demand cheaply and efficiently. I think that the facts do not support the idea. It is no doubt the case that in places and at times when crops and cattle perish from drought there is naturally a scarcity of ghee, but it is only temporary like the deficiency of crops. Further, if it were admitted that the demand for ghee permanently outruns the supply, it is not likely that Queensland will be able to meet the demand with anything like the cheapness of the people who now work the trade which is carried on from the Persian Gulf. Natives were sent to Queensland to teach the people there the art of ghee-making for the Indian market, but the men abandoned ghee-making for butter-making as more profitable, and certain other men have since been sent to replace these on the understanding that their labour is not to be diverted to butter-making. The result of the experiment now remains to be seen.

	lbs.
1876–77	837,428
1877–78	654,122
1878–79	1,089,847
1879–80	499,468
1880–81	49,864
1881–82	413,942
1882–83	492 760

185. It is also proposed to commence in the approaching winter a trade in Australian beef and mutton, fish, game and poultry, imported in ships fitted with refrigerating apparatus, and some sanguine people look to a large increase in the provision trade from this source. It seems to me, however, doubtful whether there is a sufficiently large market in the European population of Calcutta to make such a venture remunerative, and it is not likely that this business will make any large addition to the value of the provision trade after the first experimental ventures.

Railway plant and rolling-stock.

186. The figures of imports do not show an increase proportionate to the development of railway communication in India in recent years, but the figures for the first two years as recorded here include imports on account of the East Indian Railway, while for the last three years such imports are excluded, having been recorded under the head of Government Stores since the acquisition of the line by the State. If allowance is made for the imports on account of this line, the real increase in the imports since 1878–79 amounts to as much as 37 per cent.

	Rs.
1878–79	1,04,68,321
1879–80	1,03,30,492
1880–81	1,11,77,649
1881–82	1,07,95,093
1882–83	1,11,64,342

187. On the 31st December 1882, there were 10,140½ miles of railroad open for traffic in India, 1,847 miles were under construction, and 141 miles of line sanctioned but not commenced. The lines open and in construction are thus divided:—

	Open.	In construction.
State Lines—		
East Indian	1,506½	2½
Other Imperial State Lines	2,473¾	307½
In Native States	503¾	93½
Provincial Lines	952¼	586½
Guaranteed Lines—		
Under Ordinary Guarantee	4,611½	145¼
Under Modified Guarantee	92¾	711¾

Salt.

188. Salt is imported only into Bengal and Burma, the other provinces producing salt so cheaply as to make competition by foreign salt impossible. In Bengal the manufacture of salt is carried on only in Orissa; in Burma all the salt used in Arakan and most of that which is consumed in Tenasserim is locally made, and in Pegu too a good deal of salt is made in the country. The reduction of duty, it is evident, did not have the effect of giving any impetus to the import trade during the year, for the quantity imported, far from increasing, decreased by more than $5\frac{1}{3}$ per cent. The imports into Burma were slightly in excess of those of the previous year, which, however, were on a very low scale, the facts apparently pointing to an increasing competition of locally made salt. The whole of the decline was in Bengal, where both Bombay salt and the salt produced at Sámbhar compete with foreign salt. But though imports fell off in Bengal, the consumption was large, for at the end of the year only 38,984 tons remained on hand against 67,205 tons in 1881–82.

	Tons.	Rs.
1878–79 - -	274,180	59,36,119
1879–80 - -	352,238	76,25,321
1880–81 - -	373,376	66,55,174
1881–82 - -	357,224	56,90,671
1882–83 - -	338,065	51,51,838

It has been remarked in former reviews that salt, like coal, is an article the imports of which depend to a great extent on the condition of the freight market, ships only taking salt in default of other cargo offering and as being only a degree better than coming out in ballast. Our chief source of supply is England, but Italy sends tolerably large supplies, mainly from Cagliari, the imports from that country last year amounting to 6,683 tons. Germany also sent us 6,855 tons, Arabia 16,461 tons, and Egypt (from the Red Sea ports) 7,069 tons.

Silk, raw.

189. The importation of raw silk has become a very large trade, as will be seen from the figures given in the margin. In these seven years the quantity imported has increased by 63 per cent., and in same period the quantity exported of raw silk of Indian production has diminished by 4 per cent. It would seem indeed as if, from being a large silk producer and exporter, India were about to depend at no distant period on imported raw silk for her own domestic requirements. On this head, however, more is said in paras. 266 and 267, in which the export trade is treated of, and reference to which is suggested.

	lbs.	Rs.
1876–77 -	1,461,069	45,18,954
1877–78 -	2,102,930	67,80,692
1878–79 -	1,813,993	56,72,364
1879–80 -	2,005,020	68,32,351
1880–81 -	2,511,802	1,06,70,183
1881–82 -	1,760,595	74,92,107
1882–83 -	2,386,150	1,07,41,556

The considerable increase of trade in this article last year must be to some extent attributed no doubt to the remmission of the 5 per. cent. import duty which has enabled importers to lay it down more cheaply. Most of the imports are landed in Bombay to feed the mills there, a smaller quantity (about 212,000 lbs.) being imported into Burma, where silk-weaving is extensively carried on by the women in their own homes. Of the quantity imported last year more than $2\frac{1}{4}$ million pounds were imported from China, largely direct and a portion *viâ* the Straits. A small quantity is imported from Persia, but practically the bulk of the imports is of Chinese origin.

Silk manufactures.

190. In silk piece goods, both unmixed and mixed with other materials, there was a material decline in the trade last year. The imports of the former class of goods fell from 10,737,731 yards to 8,518,119 yards; of the latter from 1,461,428 yards to 1,153,142 yards.

Of the unmixed silks Burma and Bombay take between them more than seven-eighths of the whole supply. In both these provinces silk is largely worn by the people, while in Bengal and Madras the imports are mainly confined to the requirements of the Anglo-Indian population. The imports into Burma are considerably larger than those into Bombay, the use of silk for apparel being quite general in that province even amongst the agricultural population, a thing unknown elsewhere.

The decline in the imports into Burma last year as compared with the trade of 1881–82 was considerable, but the trade of 1881-82 seems to have been excessive. The Collector of Customs at Rangoon attributes the decrease partly to large importations of Indian-made silk handkerchiefs in imitation of European styles, and partly to deterioration in quality of the European silks imported—two reasons which are doubtless correct, but he also adds a third in "keener competition in the trade," which is not intelligible, for that cause would apparently have the effect of increasing trade by cheapening goods.

In Bombay also there was a considerable falling off in the trade from that which marked the year 1881–82, and that again was far below the trade of 1880–81, which as in Bengal, was a year of unusually large trade in these goods.

The decline in the imports into Calcutta was also very marked. It appears that the trade of 1880–81 was unusually large, the Hindus believing that 1880 was

fortunate year for marriages, when silk is plentifully used. But the demand was not equal to the supply, which continued on an extensive scale in 1881–82; and as a consequence prices in the Calcutta market have fallen considerably, while stocks have accumulated. It is stated too that some of the trade, so far as supplies for the Punjab are concerned, has been transferred to Bombay.

Soap.

191. The imports of soap have more than doubled during the last five years and the trade has steadily increased from year to year. It is not anything like a large trade even now, for the largest quantity yet imported, that of last year, reached only 34,546 cwt., the value of which was but little over six lakhs of rupees. But the Indian soap factories are doing well and increasing their outturn, and it may be hoped that the demand will go on largely increasing from year to year. There is certainly an ample field for the increased use of soap, for at present, after allowing for local manufacture, it may be said of the people of India that soap is to them an unknown luxury, the consumption being at the rate of less than a rupee's worth for each 200 inhabitants a year.

Spices.

192. A considerable trade, but not apparently one with the capacity to increase. The quantity imported last year was less than the imports of five years ago, and the value was only slightly in excess. Two-thirds of the spices imported are betelnuts, brought from Ceylon, the Straits, and Sumatra to Bengal, Madras, and Burma. Cloves from Zanzibar to Bombay and pepper from the Straits to Bengal are the only other two important items in this head. The imports of cloves have more than doubled during the last five years; those of pepper, on the other hand, have declined.

Sugar.

193. When the abolition of the import duty on sugar was placed before the Legislative Council last year, the measure was opposed by a representative of the mercantile community on the ground that the remission of the duty would be disastrous to the trade in Indian grown sugar by enabling foreign sugar to undersell it. Of course such an argument really required no answer. But the dismal anticipations of the opponents of the measure have certainly not been realised, for in the first year following the remission the quantity of sugar imported has diminished by more than 13 per cent., as the figures in the margin will show. These figures refer to refined sugar, which, however, constitutes the bulk of the imports into India, the imports of unrefined sugar being a very small business. In the latter the diminution of trade is in about the same proportion as the decrease in refined sugar. Practically all our imported sugar comes from Mauritius and China to Bombay, and from Java *viâ* the Straits to Burma. Last year the proportions were about one-sixth from China and the Straits, and five-sixths from Mauritius

	Cwts.	Rs.
1878–79 -	918,202	1,47,75,653
1879–80 -	647,630	1,06,59,414
1880–81 -	982,262	1,60,96,243
1881–82 -	772,519	1,24,21,892
1882–83 -	669,348	1,08,56,003

Tea.

194. Various representations have been made to the Government by persons interested in the tea estates of Kumaon that the remission of the import duty on tea has been very detrimental to the interests of the planters, and a proposition has actually been made to the Government not only to reimpose the duty, but to double it as a protection to the Kumaon planters. Whether the planters and their friends have any sufficient ground for the statement that the remission of the duty has injured their business will be judged from the figures given in the margin, which show a decrease of $3\frac{1}{2}$ per cent. in the quantity imported during the year, following on a decrease of more than 14 cent. in the previous year. It is certainly not satisfactory that a tea-producing country like India should import $2\frac{3}{4}$ million pounds of foreign tea, but it is clear that the remission of the duty has, as yet at all events, had no effect in augmenting imports to the detriment of the Indian tea grown for home consumption. What the facts seem to show is that, if the Kumaon planters are unfavourably situated in regard to competition with foreign tea (as they are indeed also with reference to Assam and Cachar and Darjeeling tea) the tea planters of other Indian districts are quite able to hold their own against foreign competition.

	lbs.	Rs.
1878–79 -	1,822,345	13,05,185
1879–80 -	2,531,518	21,20,624
1880–81 -	3,822,407	27,13,094
1881–82 -	2,845,212	19,96,906
1882–83 -	2,751,085	19,30,515

195. Of the whole quantity imported ($2\frac{3}{4}$ million pounds) nearly half a million pounds was re-exported, Bombay being the centre of both the import and re-export trade. About four-fifths of the re-exports were sent to Persia and Arabia, and so far as this trade is concerned, there should be no reason why the planters of India should

not be able to compete quite successfully with tea brought all the way from China, just as they are doing with tea exported from China to England. The possibilities of this trade however seem not to have attracted the attention of our Indian tea-growers yet, or they do not consider it worth while to adapt the quality of their teas to the tastes of this market. In this respect the planters of Java are of a different opinion. Besides this re-export by sea from Bombay, much of the Chinese tea imported into India is sent to Kabul and Kandahar overland, but the returns are so defective that it is not possible to say accurately what proportion crosses our frontiers. We can say however that certainly half the total imports are consumed in India by people who prefer the China tea both by reason of its milder flavour and more especially by reason of its cheapness.

Tobacco.

196. The imports were last year somewhat better (about 5 per cent.) than those of the previous year, but still smaller than the imports of 1880–81. It has been said that the abolition of the State monopoly in the Philippines will give us better and cheaper Manilas than we have ever had. As yet there has been no indication of the attainment of this desirable result, the monopoly having been abolished only from the 1st of January of the present year, and free cultivation having commenced only last July. The abolition of the monopoly combined with the remission of the import duty certainly ought to improve the trade. The quantity has largely increased, for whereas only 78,140 lbs. were imported in 1881–82, last year 92,286 lbs. were imported, an increase of 18 per cent. In other tobacco (for cigarettes and pipes) there was also a very large increase from 550,834 lbs. to 924,439 lbs. (nearly 68 per cent.). There can be little doubt that this augmentation of trade in both cigars and tobacco is largely due to the removal of the import duty. Of our imported cigars about two-thirds come from Hongkong and the Straits, these being Manilas. Of the remaining third we receive supplies from Malta, Port Said, Austria, Belgium, France, and (most largely) from England. While the imports of manufactured tobacco have increased so materially, the trade in unmanufactured (leaf) tobacco which is imported mostly from Ceylon into Madras fell off very materially during the year, and the trade in India leaf and in cigars made from it has done very well.

Toys and requisites for games.

197. This trade increases with the increasing tendency of people to talk of being overworked while really spending more time and thought on amusements than our predecessors ever did. Children's toys have a large share in the trade too. The imports five years ago were valued at Rs. 5,97,997, last year they were Rs. 10,68,167, an increase of more than 78 per cent.

Umbrellas.

198. The trade in these useful articles does not seem to have any great tendency at present to increase beyond the point it has reached. Last year 3,353,055 umbrellas were imported, a number much larger than the imports of 1881–82, but also much smaller than the imports of the year before that. A large proportion of these umbrellas are fearful and wonderful things to behold, brilliant in colour and remarkable in design, and apparently specially manufactured for use in India.

As illustrative of the relative condition of the people in the two provinces it may be noted that while Burma imported 819,313 umbrellas, Madras imported only 22,960.

Woollen goods.

199. The imports of piece goods were smaller than at any period during the last five years, as will be seen from the figures given in the margin; the decrease in the quantity imported being nearly 22 per cent., and this notwithstanding the remission of duty. It is said that the diminution of trade is the result of overstocking caused by the very large imports of the two previous years. Importers and dealers both had to reduce their prices in order to get rid of their goods, but without much success. Trade is being carried on at more remunerative prices now in consequence of the reduced imports of the year. Probably the woollen mills in Northern India have to some extent reduced the demand for imported woollens of the coarser qualities, though no doubt the greatest part of their manufactures enters into competition with the coarse fabrics previously made in the country in handlooms.

	Yards.	Rs.
1878–79	7,611,549	70,31,993
1879–80	7,672,043	74,70,554
1880–81	11,254,429	1,10,94,611
1881–82	8,850,816	92,22,304
1882–83	6,932,779	77,52,049

In woollen shawls there was also a decline, while braids and undescribed goods increased though not very materially. These items are unimportant compared with piece goods.

200. The following table shows the principal articles imported during the year, their quantity and value being compared with the quantity and value of the same articles imported in 1881–82. The last two columns show for each article whether the increase or decrease of trade was due to increases or decreases in quantity or in prices :—

Articles.	1882–83.		More or less than in 1881–82.		Difference of Value due to	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		£		£	£	£
Goods fully Manufactured—						
Cotton piece goods, yards grey.	1,086,285,672	12,650,397	– 12,183,023	– 244,480	143,016	101,464
Cotton piece goods, „ white.	233,373,431	3,307,199	– 36,430,678	– 256,133	481,144	– 225,011
Cotton piece goods, „ coloured.	320,935,918	4,999,243	+ 66,093,114	+ 1,035,192	1,028,071	7,121
Metals, Copper, wrt. cwt.	321,672	1,399,208	+ 89,064	+ 380,570	390,029	– 9,459
„ Iron, wrought „	2,965,623	1,829,984	+ 617,211	+ 441,406	364,947	76,459
„ other sorts, „ wrought.	289,682	357,976	+ 52,660	+ 55,524	67,197	– 11,673
Silk piece goods (including mixed piece goods). yards	9,671,261	974,072	– 2,527,898	– 235,188	250,582	– 15,394
Woollen piece goods „	6,932,779	775,205	– 1,918,037	– 147,025	199,854	– 52,829
Goods partly Manufactured—						
Cotton Twist and Yarns. lbs.	44,859,175	3,378,190	+ 4,097,424	+ 156,125	323,886	– 167,761
Metals, Copper, unwrought. cwt.	128,426	539,168	+ 22,926	+ 90,344	97,533	– 7,189
Metals, Tin, unwrt. „	42,622	276,374	+ 15,693	+ 107,074	98,660	8,414
„ other sorts- „	328,960	210,458	+ 71,026	+ 24,127	51,309	– 27,182
Oils, Mineral, Kerosine. gals.	19,904,082	866,082	+ 11,087,608	+ 426,624	552,663	– 126,039
Oils, Mineral, other kinds. „	1,155,586	63,230	+ 89,011	– 1,345	– 5,389	6,734
Silk, raw - - lbs.	2,386,150	1,074,156	+ 625,555	+ 324,945	266,201	58,744
Raw materials—						
Coal (including Coke). tons.	632,137	1,005,925	+ 8,313	+ 11,956	13,246	– 1,290
Ivory, manufactured lbs.	448,397	205,948	– 57,327	– 13,019	24,821	– 11,802
Drugs, Liquors, and Narcotics—						
Liquors, Malt - gals.	1,170,554	272,323	– 28,841	– 12,289	6,844	5,445
Spirits, Brandy „	421,148	345,128	– 9,088	– 17,667	7,663	10,004
Do. Whiskey „	220,982	191,006	+ 45,479	+ 42,780	38,411	4,369
Do. other sorts „	307,039	138,835	+ 70,039	+ 39,030	29,495	9,535
Wines - „	418,169	384,570	– 12,731	– 25,542	12,117	13,425
Liquors, other sorts „	6,732	2,751	– 614	– 370	261	109
Tobacco - - lbs.	1,484,433	83,609	+ 74,743	+ 20,432	3,350	17,082
Food Stuffs—						
Provisions, Salted fish. lbs.	10,621,929	99,061	– 2,189,876	– 23,737	20,989	2,748
Provisions, Dates - cwt.	687,848	281,873	+ 37,742	– 30,336	– 18,125	48,461
Salt - - tons	338,069	515,184	– 19,159	– 53,883	30,521	23,362
Spices - - lbs.	33,463,969	510,854	– 1,270,089	+ 3,716	– 18,544	22,260
Sugar (refined and unrefined). cwt.	672,672	1,086,961	– 103,310	– 156,797	165,587	– 8,790
Tea - - lbs.	2,751,085	193,051	– 94,127	– 6,640	6,606	34

EXPORTS OF IMPORTED MERCHANDISE.

201. The value of our re-export trade steadily increases from year to year :—

	Rs.
1878–79 - - - -	2,18,56,823
1879–80 - - - -	2,22,23,250
1880–81 - - - -	2,55,72,139
1881–82 - - - -	2,64,67,165
1882–83 - - - -	2,80,27,095

It has increased about 28 per cent. in five years.

The trade mainly consists of Manchester cottons and other European goods exported from Bombay to the neighbouring coasts of Arabia, Persia and Africa,

and of the produce of those coasts and of China and Mauritius sent from Bombay to England. The largest items of the trade besides Manchester piece goods are cotton twist, apparel, gums, ivory, metals, provisions, raw silk, sugar, raw wool.

The exports of grey and coloured English cottons considerably increased during the year while those of white (bleached) goods declined. The total value of the exports of cotton manufactures was Rs. 1,33,15,818, being nearly half the whole re-export trade.

The trade in gums, provisions and wool decreased; in ivory, metals (iron copper and tin especially), silk and sugar, trade increased.

There is no new feature of interest in the trade which has often been described in detail before, and any lengthened comment is unnecessary.

EXPORT TRADE.

Indian produce and manufactures.

202. Arranging the articles which comprise our export trade in the order of their importance as represented by the trade of last year, the following articles stand out prominent from the rest, as comprising the great bulk of the trade :—

——	1881-82.	1882-83.
	Rs.	Rs.
1. Cotton - - -	14,93,59,595	16,04,90,174
2. Opium - - -	12,43,21,418	11,48,13,764
3. Rice - - -	8,30,81,669	8,47,63,272
4. Oilseeds - - -	6,05,40,987	7,20,03,365
5. Wheat - - -	8,60,40,815	6,06,89,341
6. Jute (raw) - - -	5,03,03,023	5,84,69,259
7. Hides and skins - -	3,94,87,924	4,44,37,703
8. Indigo - - -	4,50,90,802	3,91,29,970
9. Tea - - - -	3,60,91,363	3,69,94,965
10. Cotton twist - - -	1,36,88,362	1,81,68,185
11. Jute manufactures - -	1,09,75,886	1,48,78,314
12. Coffee - - -	1,44,74,650	1,39,22,040
13. Sugar - - -	59,82,317	80,87,759
14. Wool, raw - - -	81,45,513	79,04,058
15. Cotton goods - -	64,16,798	76,15,643
16. Lac - - - -	71,95,283	69,90,156
17. Teakwood - - -	50,67,917	61,12,597
18. Silk, raw, and cocoons -	38,82,631	54,41,432

203. From these 18 heads comprising seven-eighths of the whole exports of the year, it will be apparent how small comparatively is the trade in each of the other numerous items which swell the list of our exports. As in the case of imports, all articles, the trade in which did not amount to 50 lakhs during the year, have been excluded from the list.

The general increase in the export trade of the year compared with that of the previous year was only 1·7 per cent. Compared with the trade of five years ago, the increase is more than 37 per cent.

The causes which mainly contributed to restrict the increase of trade were the diminished value of opium and a contraction in the exports of wheat.

204. The following table shows for the principal items whether the increase or decrease of value in each case was due to increase or decrease of quantity exported or of prices :—

Articles.	1882-83.		More or less than in 1881-82.		Difference in value due to	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Prices.
		£		£	£	£
Drugs and Narcotics—						
Chinchona bark - lbs.	641,608	79,086	+ 213,111	+ 33,252	22,795	10,475
Opium - - cwt.	126,789	11,481,376	+ 2,876	— 950,766	— 288,548	1,239,314
Tobacco (including Cigars). lbs.	11,101,796	115,543	+ 571,471	+ 505	6,243	— 5,738

Articles.	1882–83.		More or less than in 1881–82.		Difference in Value due to	
	Quantity	Value.	Quantity.	Value.	Quantity.	Prices.
Food Stuffs—		£		£	£	£
Coffee - - cwt.	353,324	1,392,204	+ 6,960	— 55,261	— 29,086	84,347
Rice (not in the husk) „	31,029,721	8,440,091	+ 2,510,299	+ 190,514	726,133	— 535,619
Wheat - - „	14,144,407	6,068,934	— 5,719,113	— 2,535,147	2,477,291	57,856
Spices - - lbs.	19,615,627	376,911	+ 5,448,155	+ 131,021	94,558	36,463
Sugar (refined and unrefined). cwt.	1,318,698	808,776	+ 401,205	+ 210,544	261,597	— 51,053
Tea - - - lbs.	57,766,225	3,699,496	+ 9,074,500	+ 90,360	672,622	— 582,262
Goods fully Manufactured—						
Cotton piece goods, yds. grey.	30,956,385	360,559	+ 10,449,542	+ 109,396	127,984	— 18,588
Cotton piece goods, „ coloured, &c.	10,454,382	314,385	+ 1,374,894	+ 27,516	43,440	— 15,924
Jute bags - - No.	60,737,651	1,431,584	+ 18,664,832	+ 347,503	480,933	— 133,430
Lac, Shell and Button cwt.	133,620	691,735	+ 21,793	— 16,701	— 138,061	154,762
Silk piece goods - yds.	2,792,064	276,389	+ 536,308	+ 55,089	53,161	1,928
Woollen shawls - No.	12,090	77,172	— 4,562	— 46,992	34,016	12,976
Goods partly Manufactured—						
Cotton Twist and Yarn. lbs.	45,378,040	1,816,818	+ 14,591,336	+ 447,982	648,785	— 200,803
Indigo - - cwt.	141,041	3,912,997	— 9,322	— 596,083	279,548	316,535
Hides and Skins, dressed or tanned. „	236,419	2,220,420	+ 23,395	+ 301,447	210,748	90,699
Oils, Castor - - gals.	2,571,588	254,236	— 437,700	— 43,476	43,302	174
„ Cocoanut - „	856,527	94,961	— 208,048	— 12,881	21,075	— 8,194
Saltpetre - - cwt.	399,565	388,766	+ 44,705	+ 29,329	45,282	— 15,953
Silk, raw (including waste). lbs.	1,335,981	541,478	+ 247,538	+ 156,329	87,592	68,737
Raw Material—						
Caoutchouc, raw - cwt.	10,558	125,916	— 141	+ 17,073	— 1,434	18,507
Cotton, raw - - „	6,168,278	16,049,017	+ 540,825	+ 1,113,058	1,435,417	— 322,359
Myrabolams - - „	471,167	184,698	+ 79,601	+ 40,206	29,374	10,832
Cutch and Gambier - „	246,506	305,243	+ 47,609	+ 52,159	60,579	— 8,420
Hides and Skins, raw „	629,745	2,223,350	+ 27,559	+ 193,531	92,894	100,637
Jute, raw - - „	10,348,909	5,846,926	+ 2,838,595	+ 816,624	1,901,251	— 1,084,627
Oilseeds—						
Linseed - - „	6,737,114	3,528,481	+ 1,591,004	+ 519,374	930,315	— 410,941
Rape - - „	2,821,420	1,570,523	+ 885,799	+ 538,596	472,241	66,355
Til or jinjili - „	2,305,414	1,462,375	+ 387,560	+ 244,644	246,079	— 1,435
Other sorts - „	1,231,182	615,104	— 186,784	— 149,990	100,783	49,207
Stone—Jade - „	4,159	90,090	— 3,629	— 140,090	107,258	32,832
Teak timber - - tons	59,187	611,260	+ 2,810	+ 104,468	25,260	79,208
Wool, raw - - lbs.	21,561,303	790,406	— 19,315	— 24,145	729	23,416

Coffee.

205. 353,324 cwt. were exported, an increase of 6,960 cwt. over the exports of 1881–82, or just about 2 per cent. But the average value per cwt. fell from Rs. 41 · 8 to Rs. 39 · 4 ; in 1880-81 the average value was Rs. 43 · 3, and in 1879–80 Rs. 45 · 2. And while values decline in this way the quantity exported can scarcely be said to have advanced at all during the last five years. This trade has much to contend against in the active competition of other coffee producing countries, such as Central America, Brazil, the West Indies, Réunion, Java, Ceylon, the coffee of most of these countries being superior in quality, or at any rate better known and better liked than Indian coffee. The increasing quantities moreover thrown on the European markets keep prices at a level which makes the industry hardly remunerative to the European planter on the hills of Southern India with his somewhat wasteful and extravagant methods of cultivation. The *Public Ledger* reviewing the coffee trade of last year writes: "Coffee has suffered extreme depression from the magnitude of the Brazil " crop which has led to an almost uninterrupted fall in values, bringing prices of all " ordinary to fine ordinary qualities down to a lower point than for many years." Low prices in the consuming markets have combined in recent years with the ravages of the borer and of the leaf disease to add to the troubles of the planter, and in many cases he was glad enough to get rid of his estate by selling it to companies looking for gold, or rather trying to make people believe that they were doing so. That unfortunate delusion regarding the existence of gold mines in Southern India, though it has enabled individual planters to retire from the unprofitable cultivation of coffee, has on the whole been seriously injurious to the industry, while it has struck a heavy blow at the credit of other Indian speculations which have a really sound basis to rest on. The imposture has been fairly well exposed now, and it is to be hoped that the extension of coffee cultivation in rather more hopeful conditions may now follow the bursting of the bubble.

206. Much of our Indian coffee goes to Arabia and the neighbouring countries, Persia, Egypt, Turkey in Asia, some even to Mauritius. As much as 43,000 cwt. were exported to these countries last year. To Australia we sent only 920 cwt., yet if advantage had been taken by those interested in coffee of the Melbourne Exhibition of 1880–81, in the way in which the merchants and planters interested in tea took advantage of it, there is no doubt that ten times this quantity could be exported annually to the Colonies at fair prices. As matters stand England receives the bulk of our exports, France and the countries above named taking nearly all the remainder. Our coffee is distributed rather more widely than our tea.

In Coorg, the area under coffee rose from 47,750 acres in 1881 to 48,150 acres in 1882, but the total estimated outturn fell from 13,721,120 lbs. to 6,902,500 lbs., this reduction in yield being the result of failure of the blossom. There was a reduction in the area taken up for planting, but not planted, the result of the abandonment of estates and their resumption for nonpayment of Government revenue.

In Madras, the area has been reduced from 74,236 acres in 1881 to 65,456 acres in 1882, and the outturn from 18½ million pounds to a little over 11 million pounds. In this case too want of rain at the period of blossoming reduced the yield. So depressed is the condition of the industry in the Wynaad, that it is said that estates have been offered for sale at a price but little in excess of the value of the anticipated crop of the present year.

On the other hand, in the Native States of Cochin and Travancore, which have been unaffected by the gold-mining craze, and where coffee is cultivated by natives, the area has increased in Cochin from 2,200 acres in 1881 to 2,330 acres in 1882, and in Travancore from 7,720 acres in 1881 to 7,825 acres in 1882, and the export from these States was higher than it has ever been. The quantity reached 3,233,895 lbs. in 1882, against 2,481,136 lbs. in 1881.

Cotton.

207. This most important trade, the largest item in the list of Indian exports, has steadily increased in volume since 1878–79, when the exports had been reduced to a very low point, and the quantity exported last year was far in excess of the exports during the last 10 years, and not much below the largest trade recorded, viz., the trade of the two years 1865–66 and 1871–72. The following figures show the quantity and value of the exports for the last 10 years :—

	Cwt.	Rs.
1873–74 - -	4,499,698	13,21,22,409
1874–75 - -	5,600,086	15,25,73,416
1875–76 - -	5,009,788	13,27,89,635
1876–77 - -	4,557,914	11,74,61,836
1877–78 - -	3,459,077	9,38,35,340
1878–79 - -	2,966,060	7,91,30,458
1879–80 - -	3,948,476	11,14,54,528
1880–81 - -	4,541,539	13,24,17,341
1881–82 - -	5,627,453	14,93,59,595
1882–83 - -	6,168,278	16,04,90,174

The increase in quantity last year, compared with 1881–82, was more than 9½ per cent., while the increase in value was rather under 7½ per cent., showing a decline in average value. The quantity exported has in 10 years increased 37 per cent.

208. A considerable stimulus to the trade was given last year by the disturbances in Egypt, which interrupted supplies from that country, but this was only temporary, and a much greater impetus to the trade was given by the small dimensions of the American cotton crop. A more permanent stimulus to the trade arises, however, out of the increasing demand for Indian cotton on the European Continent, where the mills look for the cheapest cotton they can find. Of the Indian cotton exported to England more than half is reshipped to the Continent, and there is also a considerable direct trade in cotton between Bombay and Austria, Italy, France, Belgium, Germany, and Spain. The quantity exported direct to European countries, England excepted, last year was 2,891,444 cwt., which was more than the quantity exported to England by 26,379 cwt. As much of the exports to England is reshipped to the Continent, it is evident that the great outlet for our cotton trade is on the Continent. To China we sent 368,556 cwt., to a large extent Bengal cotton. The exports of cotton from Bengal last year were considerably less than in the preceding year, and the Collector of Customs at Calcutta says that, though the crop in the districts whence Calcutta is

supplied was not a very good one, the principal reason for the decline is that the trade is being diverted to Bombay. He writes:—

> It is evident that the lower steam freights from Bombay are seriously injuring the trade in cotton *viâ* Calcutta, and that the advantages possessed by the former are of such importance that ultimately nearly all the cotton which used to be shipped to Europe *viâ* Calcutta may come to be exported from Bombay. I am informed that cotton shipped, for example, to Trieste *viâ* Bombay, notwithstanding the higher railway carriage from some producing districts, can be laid down cheaper by 2½ per cent. than if it were shipped from Calcutta. This difference in favour of Bombay is so great, that it is hardly to be expected that cotton will be shipped from Calcutta if it continues.

It may be added, however, that the exports of cotton from Calcutta have always been very trifling when compared with those from Bombay.

209. Except for a short time during the Egyptian troubles, when there was some animation in business, the prices of cotton in Europe were low during the year, and towards the close of the year kept falling with increased shipments from the United States. This depression in prices continues, and is likely to last through the year, for the prospects of the American cotton crop are particularly good, the outturn of the crop of 1882–83 being expected to be 1¾ million bales, or 30 per cent., more than that of 1881–82, the worst year ever experienced for the cotton crop, and supplies from the United States, Egypt, and elsewhere, as well as from India, will apparently be abundant.

210. The acreage under cotton largely increased during the year 1881–82. Thus, in Berar, there were 2,189,688 acres under cotton in 1881–82 compared with 1,755,946 acres in 1880–81. In the Nizam's dominions, 1,009,766 acres against 811,436 acres, with a good outturn per acre in both cases. In the Central Provinces the acreage is said to have fallen from 682,962 to 626,716, and the yield greatly diminished. In the Punjab the acreage increased from 761,729 to 918,265. In the North-Western Provinces and Oudh, the acreage rose from 1,419,042 to 1,637,364. In Bombay, including the Native States in that Presidency, the area was increased from 4,193,154 acres to 4,811,146 acres. In Madras from 1,508,238 acres to 1,650,633 acres. The total area under cotton in these important cotton-producing provinces was—

In 1880–81	- - -	11,132,507 acres
In 1881–82	- - -	12,843,578 ,,

the increase being 1,711,071 acres, or in the proportion of nearly 15½ per cent. From these figures Bengal is excluded, that province being unable to furnish returns of acreage under any crops, and also the minor provinces where cotton is grown on an insignificant scale. It is to be regretted that these agricultural statistics are delayed so much. It ought to have been possible to record here the area under cotton in the year 1882–83, as well as in the year 1881–82, and it is to be hoped that before long the organisation of the Agricultural Department in the different provinces will both improve the quality of the statistics and hasten their publication.

The Deputy Commissioner of Wun in the Hyderabad Assigned districts (Berar) estimates the cost of cultivation of cotton, including rent, at Rs. 4-8-8 an acre, and the whole value of the outturn, including seed, at Rs. 19-8-8 an acre, taking the average outturn at about 78 lbs. to the acre, leaving the cultivator a net profit of Rs. 15 an acre. If these figures at all approach to accuracy the cultivation is of a profitable kind. The average yield per acre, however, is not so high as 78 lbs.; it approximates more closely to from 50 to 60 lbs. in Berar.

211. The average price of Dhollera cotton in Bombay during the year 1882–83 was as follows, the prices quoted being per candy of 784 lbs.:—

	1881–82. Rs.			1882–83. Rs.		
March - - -	183	6	5	197	8	0
April - - -	177	4	0	191	8	0
May - - -	167	12	10	191	9	7
June - - -	167	12	0	192	10	8
July - - -	165	12	0	202	8	0
August - - -	169	9	7	202	9	7
September - -	171	0	0	199	10	8
October - - -	169	12	0	194	5	4
November - -	170	3	2	186	12	0
December - -	174	5	4	184	8	0
January - - -	192	8	0	182	8	0
February - -	192	8	0	177	0	0

It will be seen that prices generally ranged much higher last year than in 1881–82, the highest point being touched in July, August, and September, the period of the troubles in Egypt; and that then prices fell rapidly, until at the end of the year they were much lower than at the corresponding period of the previous year. The average price of Dhollera cotton in Bombay for each of the last five calendar years was:—

	Rs.
1878 - - - -	193 12 1
1879 - - - -	206 5 0
1880 - - - -	200 11 8
1881 - - - -	175 7 5
1882 - - - -	194 0 10

In Calcutta prices were not affected as they were in Bombay, and the record shows that 1882 was much the worst year since 1878.

Average price per bazar maund—

	Rs.
1878 - - - - -	16 0 0
1879 - - - - -	15 6 5
1880 - - - - -	16 0 7
1881 - - - - -	15 8 6
1882 - - - - -	13 10 11

Cotton twist and yarn and piece goods.

212. The trade in cotton twist has more than doubled in the last five years, and has reached the dimensions of a very important trade:—

	lbs.	Rs.
1878–79 - -	21,332,508	88,64,812
1879–80 - -	25,862,474	1,10,92,336
1880–81 - -	26,901,346	1,28,25,764
1881–82 - -	30,786,304	1,36,88,362
1882–83 - -	45,378,040	1,81,68,185

The increase in the trade last year was over 47 per cent. in quantity, and that in value nearly 33 per cent. Most of this trade is carried on in Bombay, whence 42,598,400 lbs., or nearly 94 per cent. of the whole were exported. The main outlets for Indian twist are China and Japan. China last year took 37,372,185 lbs. and Japan 5,600,600 lbs. To Aden 1,266,210 lbs. were shipped, and trifling quantities were exported to Arabia, Java, the Straits, Turkey in Asia, Persia, Ceylon, and Zanzibar.

213. These countries which take no twist are, on the other hand, the chief market for our grey goods, for the export of which Bombay possesses the practical monopoly to an even greater degree than for twist.

The export of these goods, like that of twist, has doubled within the last five years, and the trade of last year was remarkably active, exceeding that of 1881–82 by 50 per cent.:—

	Yards.	Rs.
1878–79 - -	14,993,336	19.83,804
1879–80 - -	17,936,629	22,45,109
1880–81 - -	21,739,056	27,57,115
1881–82 - -	20,506,843	25,11,631
1882–83 - -	30,956,385	36,05,592

In addition there were exported coastwise from Bombay last year 31,012,062 yards of grey goods.

214. The chief foreign markets for these goods are in Aden, Zanzibar, Mozambique, and Arabia. China and Japan receive comparatively small quantities, but the main outlets are found in the Persian Gulf and the Arabian and African coasts. The millowners of Bombay have decided to push the trade energetically in these parts, and with laudable spirit have combined to maintain a special agent, who will penetrate wherever there is a possible outlet for Bombay cotton goods and open out a trade. His operations will not extend as yet to countries eastward of Bombay, such as China and Japan, apparently because the expense at present is deterrent, and the millowners desire to obtain experience of the working of the plan in Africa before extending their operations further. It is calculated that the production of the Bombay cotton mills now extends to over 100,000 bales a year, of which some 30,000 bales remain in stock at the end of each year, being in excess of present requirements. It is evident therefore that the mills have before them the alternative of reducing their outturn or

enlarging the market for their goods, and the action they have now decided to adopt has not been taken a moment too soon. The following figures show the progress of the cotton spinning and weaving industry of India during the five years ending with March 1883 so far as information has been received:—

	In 1878.	In 1882.
Number of mills - - - -	53	62
Number of looms - - - -	10,533	14,882
Number of spindles - - -	1,289,706	1,583,728
Number of persons employed -	(Not stated.)	52,763

215. No returns have as yet been received from Bengal and the North-Western Provinces, where there were nine mills at work at the end of March 1882, but the absence of these returns does not materially affect the figures given above. It may be said that there are now 62 cotton mills at work in India, with close on 15,000 looms and about 1,584,000 spindles, and employing 53,000 operatives. A new cotton mill is about to be established at Bangalore, another at Badnera in Berar, and eight more in Bombay. At the end of this year therefore it may be expected that there will be at least 72 mills in work in India, with about 19,000 looms and little less than $1\frac{3}{4}$ million spindles, and employing about 58,000 operatives. The facts that the mills have been working full time during the year, that the value of the shares has been well sustained, that fair dividends have been given, and that these extensions are being made, all point to a prosperous condition of the cotton spinning and weaving industry. This prosperity has been influenced to some extent by the cheapness of money, the low rate of exchange, which enables the local manufactures to compete on easier terms with imported goods, and a fairly cheap and abundant supply of cotton. It is satisfactory to find the mills maintaining a good position in face of the largely increased imports from England of late years of the principal kinds of goods made in the mills, viz., sheetings, T cloths, dhotees, and shirtings. In the matter of yarns, the kinds of yarn locally made have practically almost ousted imported yarns of the same kinds from the market. It may be well to bear in mind too that last year was a year of only normal consumption. During the famine the people were unable to buy cloth, and the first year or two of good harvests were seasons of large purchases, but by 1882 consumption had fallen to its normal level. It has been pointed out elsewhere (paragraph 144) that practically the mills were not affected by the measure of 1882, and their progress since 1879 proves that they are able not merely to struggle for existence, but to maintain themselves very securely and successfully without the help which is involved in the imposition of a tax of 5 per cent. on the clothing of the people.

216. It is only the trade in grey goods which is of really large importance. In white goods the trade is very small. It consists almost entirely as yet of fine muslins made in handlooms, for the production of white calicoes and long-cloths is not yet a branch of the milling industry except in a small and experimental way. In coloured goods the trade is a good deal larger. Last year 10,454,382 yards were exported. It has increased from 7,246,318 yards five years ago, and the trade has grown larger without interruption from year to year. The increase of the trade last year compared with that of 1881–82 was over 15 per cent. The average value of these goods per yard is more than $2\frac{1}{2}$ times that of grey goods. More than three-fifths of these coloured cloths are exported from Madras, most largely to Ceylon and the Straits for the use of the Madras coolies employed in those colonies. Fairly large shipments are made also to Aden, Arabia, the Persian Gulf, Sonmiani and Mekran, and Eastern Africa. Some small quantity is even exported to the United Kingdom. There is also a tolerably large coasting trade in these goods, over $5\frac{3}{4}$ million yards having been exported coastwise last year.

If the protectionist advocates who deplored the effect on the cotton mills of the abolition of the duties had had an accurate idea of the facts of the trade in Indian cotton manufactures, they would certainly have pointed to that measure as likely to involve the imminent destruction of this large industry in coloured goods. But as these goods are not mill made, that is to say, they are to a large extent either imported cloths or Indian hand-made, or partly mill-made cloths, dyed or coloured in India by native dyers working in a small and primitive way, the opposers of the remission were unaware of the facts. Now that it has been shown that within the first year following the remission of the duties the trade increased 15 per cent., and is more active than ever, it is too late to prophesy its ruin.

217. The total value of the export trade in all kinds of cotton goods (twist excepted) during the last five years was—

	Rs.
1878–79	51,14,980
1879–80	51,25,132
1880–81	62,65,579
1881–82	64,16,798
1882–83	76,15,643

Drugs and medicines.

218. This trade has doubled in five years. Its value last year amounted to just over 12½ lakhs of rupees, of which nearly 8 lakhs represented the value of chinchona bark. Nearly the whole increase is due to the creation of the trade in chinchona, which may be expected to develope very largely in future. Seven years ago only 72,452 lbs. were exported; last year 641,608 lbs. were shipped. Most of the exports of the year were from Madras, where the cultivation in private hands is much more extensive than it is in Bengal, the principal estates in the latter province being the property of Government, which manufactures the bark locally for use in India, and does not export it except in a small way. Most of the exports hitherto have been sent to London. Last year, however, there was an export of 33,084 lbs. to Italy, where there is an extensive manufacture of quinine. Prices in London last year were said to be low, ranging at from 2*s.* 6*d.* to 2*s.* 7*d.*; but even these prices are far higher than they were at any period between 1870 and 1878. It was in that year that prices went up to a high level, which they still maintain, though with a downward tendency.

219. The Government plantations in Sikkim (near Darjeeling) measure 2,294 acres, and possess upwards of five million plants of all sizes and varieties of chinchona. The private plantations in the same district extend over only 331 acres, and possess about 614,000 plants. In the Nilgiri Government plantations (847 acres) there are about a million plants. There are also small plantations in Mysore and Burma. Of the private plantations in the Nilgiris no account is forthcoming. Chinchona there is cultivated in combination with coffee, and planters either cannot or will not furnish information. In Coorg it appears that there are 1,086 acres, containing 868,725 plants, or over a million including seedlings. The total outturn of bark from all the Government plantations in 1882–83 was 527,199 lbs.

Dyeing and colouring materials.

220. *Indigo.*—It has often been remarked in these reviews that this is a most uncertain and fluctuating trade, dependent on the outturn of the crop, which is very precarious, its quality, which seems to be as much a matter of chance as anything else, and the demand in the European markets where the supply easily overtakes the demand. The trade for the last five years is given below, the figures showing how both quantities and values fluctuate :—

	Cwt.	Rs.
1878–79	105,051	2,96,04,625
1879–80	100,923	2,94,72,265
1880–81	116,870	3,57,15,814
1881–82	150,363	4,50,90,802
1882–83	141,041	3,91,29,970

221. The quantity exported from Bengal was nearly 100,000 cwt., the rest being Madras indigo. Shipments from Bengal were rather larger than in 1881–82 (8½ per cent.), but the average prices realised were a good deal lower (11½ per cent.) The year was one of good outturn with tolerably fair quality. The Collector of Customs at Calcutta draws attention to the increase in the exports to the United States, following as it did a year of large exports. He says: "The principal reason for this "advance is that a certain description of cotton goods in which indigo is largely used "has been in great demand, and I am informed that the taste for this particular kind "of apparel has become so marked that it is likely to permanently increase the "consumption of indigo." This is more cheering news to indigo planters than the announcements given from time to time of the discovery of a chemical substitute for indigo. That a substitute has been discovered is certain, but it is only a laboratory result as yet, and the chemical product evolved is far more costly than vegetable indigo. But the reduction of cost until this substance can compete commercially with indigo is only a question of time.

222. England is our principal customer for indigo as for most things, but not in such large degree proportionately as for most other articles. The shipments thither of indigo last year were only 60,645 cwt., a good deal less than half of the whole. The

United States take a great deal, and in diminishing proportion our indigo also goes to Egypt, France, Austria, Persia, and Turkey in Asia. In the English indigo market, trade circulars report that the year was an unsatisfactory one to importers, the market throughout exhibiting the dullness naturally produced by consumers only buying to supply immediate wants; the complete cessation of purchases by dealers for future requirements or by speculators is noticed more and more every year. It is said that England requires 10,000 chests every year for home use, apart from what is required for re-export, and that the necessity of obtaining this large quantity will keep London the largest indigo mart in Europe. The removal by the United States of the differential duty on all indigo not shipped direct from India will also, it is supposed, increase the trade *viâ* London.

223. *Myrobolams.*—The trade in these colouring and tanning materials (the fruit of *Terminalia Bellerica* and *T. Chebula*) is one of comparatively recent origin. It does not seem to increase; the exports last year (471,167 cwt.) were a good deal larger than those of 1881–82, but also they were smaller than the exports of five years ago. The value of the trade last year was nearly 18½ lakhs. A small trade has sprung up with Australia since the Melbourne Exhibition, and gives promise of increase; 4,796 cwt. were exported thither last year. Principal trade from Bombay and Madras to England. The article is a valuable tanning material, and is much more largely used for that purpose than for dyeing.

224. Of safflower and turmeric it is unnecessary to write. The trade in both is trifling. The cultivation of safflower, once an industry of some importance in Bengal, is now of no consequence.

225. The total value of the exports of dyeing and colouring materials of all kinds was last year Rs. 4,16,14,273; in 1881–82 it was Rs. 4,71,04,935.

226. The exports of breadstuffs from India have more than doubled during the last five years:— Grain and pulse.

	Cwt.	Rs.
1878–79 - -	22,884,415	9,78,87,637
1879–80 - -	25,089,375	9,86,08,984
1880–81 - -	35,804,985	12,70,70,896
1881–82 - -	49,925,981	17,24,07,506
1882–83 - -	46,556,755	14,86,22,667

The value of the exports last year was 18½ per cent. of the total value of all Indian merchandise exported. The great increase in the total in 1880–81, and again in 1881–82, was very largely due to the rapid development in the trade in wheat, and in the same way the lessening of the total in 1882–83 was due to the diminished export of wheat. The two large items in this head are wheat and rice, which constitute in fact our grain trade.

227. Gram, oats, pulse, jowari, and bajra are also exported, but on a small and comparatively trifling scale. Gram (*Cicer arietinum*) is exported chiefly to Mauritius and Réunion, Ceylon, the Straits, and even to Australia in quantites, which, though small, are increasing. Oats are sent mostly to Mauritius. Pulse to the same colony, to Ceylon, and the Straits, and to some of the coolie importing Colonies on the American and African Continents; also to England. Jowari and bajra are sent to Aden, Arabia, Mekran and Sonmiani, and also to England, France, and Belgium; to these countries probably for distillation. Though a small trade still, it is increasing.

228. *Rice.*—The exports for the last five years are as follow:—

	Cwt.	Rs.
1878–79 - -	21,237,233	8,97,37,216
1879–80 - -	22,165,765	8,40,25,017
1880–81 - -	27,266,040	9,05,71,528
1881–82 - -	28,888,421	8,30,81,669
1882–83 - -	31,258,288	8,47,63,272

These figures include unhusked rice or paddy (*pádi*), the trade in which, however, is very small, quite insignificant indeed, the exports last year being under 229,000 cwt., nearly all for Ceylon, and most of it shipped from Madras.

Of the 31 million cwt. of husked rice exported, two-thirds (21¼ millions) are of Burmese origin; nearly 8 millions from Bengal; 1,318,967 from Madras; and a little over half a million from Bombay.

229. The following were the principal countries to which the rice was shipped :—

	Cwt.
United Kingdom - - -	12,381,486
Straits - - - -	4.092,521
Egypt - - - -	2,973,703
Ceylon - - - -	2,883,534
Malta - - - -	2,732,442
Arabia - - - -	832,574
South America - - -	786,557
France - - - -	605,735
Réunion - - - -	521,563
West Indies - - -	411,021

As giving a clearer idea of the nature and extent of the consumption in the various places in which our rice is consumed, the countries may be grouped thus :—

	Cwt.
1. To England and the Continent of Europe - -	19,000,000
2. To Asiatic countries - - - - -	8,500,000
3. To the East African Coast and British Colonies in Africa	2,000,000
4. To South America and the West Indies - - -	1,200,000
5. To Canada and the United States - - -	88,600
6. To Australia - - - - -	70,000

In the first head I have included all the exports recorded as for Egypt, because though nominally shipped for that country the rice is really sent to Port Saïd for orders as to its destination somewhere on the Continent. I have also included Algiers (a small trade) as being practically of the same character as the exports to Southern Europe. The large quantity of rice sent to Europe is used partly for food, partly for conversion into starch, and partly for distillation. What proportion is used for each purpose it is hardly possible to say, but we know that the employment of rice for distillation is largely increasing.

It may be said that all the rest of our rice is used for food, mainly by Asiatics in Arabia, Ceylon, the Straits and elsewhere, and by Indian coolies in British Colonies.

230. Both from Burma and Bengal the exports were largely in excess of the exports of previous years, crops having been good and the demand very active. The quantity exported from Burma has nearly doubled in six years. Of the million tons exported from that province four-fifths consisted of "cargo rice" (that is rice of which in six parts one part is unhusked and five parts husked). Prices were lower than in previous years, thus :—

Average price in	Ngasaing Rice.	Ngayouk Rice.
	Per 100 baskets.	
	Rs.	Rs.
1880-81 - - - -	84 to 115	80 to 112
1881-82 - - - -	60 to 86	58-8 to 82
1882-83 - - - -	57 to 84	57 to 82-8

The prices given here are the minimum and maximum of the average prices taken in each month. Even at the comparatively low rates of the last two years the prices are said to yield a good profit to the cultivator. They certainly do not yield an equally good profit to the merchant, and indeed in many cases the small margin of profit between the level of prices in Rangoon or the other Burman rice ports and prices in Europe disappeared altogether, and heavy losses were often incurred. Nevertheless the trade on the whole must be a paying one, for the competition for grain amongst shippers from the rice ports is extremely active, combinations for the reduction of prices always dissolve before they can produce any permanent effect, and the cultivators by keeping their rice back for a little while are almost always able to send prices again up to the level they wish for.

231. In Bengal as in Burma the price of rice has fallen very much since 1878. The average price of ballam rice was, in—

	Rs.	a.	p.		
1878 - - -	4	3	8	per bazar maund ($82\frac{2}{7}$ lbs.)	
1879 - - -	3	13	6	„	„
1880 - - -	2	13	7	„	„
1881 - - -	2	1	9	„	„
1882 - - -	2	1	10	„	„

232. The condition of the trade in Europe during 1882 will best appear from the following review by Fraser & Co.:

To give an account of the rice trade for the last twelve months is almost to repeat the history of the preceding year, as the large production and exportation from Burma resulted in a gradual falling of prices, and ended in a decline of fully one shilling per cwt. The year that has just passed will be memorable for the magnitude of its operations, as well as for the lowest rates ever known to have been paid.

Commencing at 8*s.* 3*d.* to 8*s.* 4½*d.* open charter, for Rangoon by sailers (in November 1881), it was deemed scarcely credible that as early as March values would have declined to 7*s.* 6*d.*, but owing to the enormous production, ample supply of available tonnage at low freights, and the willingness of shippers to sell in advance in order to anticipate the market, the price named was soon arrived at, ere long to be eclipsed. Most of the millers prudently abstained even at this low figure from purchasing the bulk of their requirements, but speculators, who are credited as being the superficial support of trade generally, appearing but little disheartened after their previous losses, again came forward, and, assuming that it was highly improbable for quotations to recede further, bought liberally on this basis. With the exception, perhaps, of one or two short-lived scares about a supposed likely famine in the Mysore districts, reported deficiency in Upper Burmah, and probable stoppage of rice-carrying steamers in the Suez Canal through the war in Egypt, nothing occurred to arrest the drooping tendency of the market. The European harvests were all that could be desired, and the cheapness of potatoes and other vegetables combined to make the prospect for rice anything but cheering. There was yet an outlet, one last resource, to which the eyes of all instinctively turned, and in which centred the most ambitious hopes of speculators, and this was the sudden great demand for distillation. It was even predicted that something like 100,000 tons would be absorbed by this imagined illimitable source of consumption. Yet how soon were these expectations to be dispelled. It was not until the middle of July when the use of rice for purposes of distillation in large quantities first engaged universal attention. The high and increasing price of maize prevented this cereal from being employed to any great extent with advantage, and distillers, anxious to find some suitable grain to take the place of this, their favourite article, turned to rice as most likely to answer the purpose. Several cargoes were sold to Scotland and the Continent, thereby raising the current quotations mostly for the lower varieties about 3*d.* It was soon found, however, that the looked-for benefit which was to spur on the market and assist speculators would be very unimportant, and that absolutely nothing could save the gradual but persistent downfall of prices; added to which, when the cargoes which had previously been bought by distillers came off coast, a few of these were also offered for sale, and disposed of to the highest bidders, the value of maize having by this time been considerably reduced, and preferred even at a higher ratio to its less expensive substitute.

Later shipments throughout the year secured better rates than earlier ones, and it was at the end of August when the highest limit was reached, 8*s.* having been paid for a small Rangoon sailer, though arrived cargoes were obtaining at the time only 7*s.* 3*d.* to 7*s.* 4½*d.*; when later, more than 7*s.* open charter, could not be paid, it was thought that this would prove to be the bottom of the market, but the supply continuing far greater than the demand, this figure was soon left behind, and in December 6*s.* 9*d.* open charter was the price accepted for Rangoon off coast, being the lowest, not only of the year, but as yet of the many years which have elapsed since the extensive development of the Burmah rice trade.

Millers, as a rule, did not fare so badly as in the former season, and though once more the policy of buying in advance turned out an unfortunate one, even though their earlier contracts averaged a considerably lower cost than usual, yet history repeated itself, and again those who were prevented from filling up their requirements by purchasing off coast, being obliged to look on and await their own dearer investments, were thus compelled to compete with those who were placed in a much better position than themselves. Shippers on the whole did well, especially those who followed the customary though rather hazardous course of selling beforehand, while others who allowed their cargoes to arrive at port of call unsold were in most cases contented to accept the best obtainable offer. Speculators, almost without exception, lost heavily; and whereas some were prudent enough, forseeing that low values were inevitable, to dispose of their acquisitions at a small loss before arrival, others in face of immense importations clung to their purchases with an unexampled infatuation injudiciously choosing to store, thereby probably increasing their already unavoidable loss rather than allow their prognostications to suffer a moral defeat.

Bengal Rice.—A considerable business appears to be springing up between Calcutta and the Mediterranean Ports in cazla rice for distillation, the low rates and quick transit being very convenient for the requirements of the trade.

Saigon (Cochin China) and Siam Rice.—With the exception of one parcel of 135 tons, which was exported to Marseilles, the bulk of the Saigon crop was directed to Hong Kong and Java, the former port more especially taking a large quantity for redistribution throughout China. Siam rice was conspicuous by its absence in Europe, being principally taken for the same destinations.

Java Rice.—About 4,187 tons of this variety were imported into Holland, against 6,501 tons in 1881, and 2,301 in 1880.

Japan Rice.—With bountiful crops, the export, after being practically suspended for three years, has been resumed, and has reached a total of 33,428 tons, the largest ever attained. Notwithstanding the increased exports and the unfavourable effect induced by the absence of this description from the market for so long a period, prices were remarkably well maintained. In 1878, the value of Japan rice was 10*s.* 6*d.* to 11*s.* 6*d.*, while that of Rangoon ranged from 8*s.* 10½*d.* to 10*s.* 9*d.* In the year just closed, although the shipments increased very considerably, and quotations for Rangoon ranged from 8*s.* 4½*d.* to 6*s.* 9*d.*, the price of Japan opened at 11*s.* 6*d.* and with some fluctuations sold down to 10*s.* 3*d.* in October, when a change was made in the channels and methods of consignment, and forced sales followed, causing a rapid fall to 9*s.* The extreme decline, however, in Japan is only 2*s.* 6*d.* as compared with a drop of 4*s.* in Rangoon; at the same time the exporters have been able to ship by steamers at about the rates formerly paid for sailing vessels, while the outturn has been as a rule more satisfactory in all respects than ever before. An exception must be noted as to some of the later cargoes, which, whether from deterioration in store, or from want of some degree of care previously exercised, or from some other cause were certainly inferior to the earlier shipments. The new crop is stated to be good in quality, and abundant in quantity, so that a continuance of the supply may fairly be looked for.

Floating cargoes.—The quantity still afloat is considerably larger than was the case at this period last year, judging from the stocks both here and on the Continent, the tendency of prices will probably be towards even lower quotations than at present reading.

The exports of rice from India have gone on unabated since the close of the year.

233. The references to distillation in the review quoted above will be noticed. For this purpose Indian rice enters into competition not only with other Asiatic rice (from Java, Siam, Cochin China and Japan) but with maize, barley, rye, and potatoes. The use of rice for this purpose is largely extending in Germany, Holland, and even in France and Italy. In France much brandy is now distilled from rice and other grains, and in Italy the British Consul at Genoa reports that 30,000 bags were imported in 1882 "for distilleries in the neighbourhood of Milan, which is a novelty in the trade here." For food our rice has to compete with European rice (that of Lombardy in particular), and with the rice of the Asiatic countries just mentioned as well as with Madagascar rice and with rice produced in the Southern States of the Union. Thus, whereas some 20 years ago we did a fairly large business in rice with China, that trade has almost ceased to exist, Cochin China and Siam as well as Japan having driven our rice out of the market. The course of prices in Europe too shows the extent to which competition with Indian rice is carried. On the whole it is as clear as anything can be that the argument of those who maintained the propriety of the export duty on rice because India had a monopoly of the trade is now, whatever it may at one time have been, wholly unsustainable. I do not myself believe that it ever was fairly sustainable. And all those who have given close attention to the facts of the question must have learnt with satisfaction from the last Financial Statement that the duty is to be retained only until the condition of the Indian Exchequer will permit of its removal without inconvenience. The revenue from the duty is no doubt large, but the greater the sum the greater is the burden on one of the largest trades of the country and the staple industry of an important province.

234. *Wheat.*—The figures in the margin show the exports of wheat during the last five years. The exports of last year were much smaller than those of 1881–82 which reached nearly a million tons. Exports from Calcutta diminished by a third, and from Bombay by 38½ per cent. The trade at Kurrachee, on the contrary, increased by 47 per cent. The sudden demand which has arisen for Indian wheat since 1880 has given more importance to Karachi as a port than it had previously possessed or was likely to possess for some time.

	Cwt.	Rs.
1878–79 - -	1,044,709	51,37,785
1879–80 - -	2,195,550	1,12,10,148
1880–81 - -	7,444,375	3,27,79,416
1881–82 - -	19,863,520	8,60,40,815
1882–83 - -	14,144,407	6,06,89,341

The total diminution in the quantity of wheat exported from India last year was 286,000 tons, or 28·7 per cent.

235. In 1881–82 the scanty crops of the United States, which were deficient in 1881 by nearly 24 per cent., the more or less deficient harvests in Europe, and the action of American speculators who "cornered" wheat and held it back waiting for a rise, all helped, with comparatively low rates of freight, to bring the Indian wheat supply into unprecedented prominence in the European markets. In 1882 prices were lower in Europe, and harvests generally being fairly good in the United States and indeed everywhere, there was a smaller demand for Indian wheat, though supplies still went home on a higher scale. The trade still continues active, the exports during the first three months of the present year being 80 per cent. in excess of those of the corresponding period of last year, and 113 per cent. in excess of the exports of the same period of 1881. So far the exports in three months are about half the whole exports of last year. Whether the trade will continue on the present scale for the rest of the year is, however, very doubtful.

236. The exports of last year were mainly directed to Europe as follows:—

	Cwt.
United Kingdom - - -	6,575,160
France - - - -	3,567,712
Belgium - - - -	1,458,898
Egypt - - - -	799,550
Holland - - - -	578,246
Gibraltar - - - -	494,098
Italy - - - -	176,063
Malta - - - -	163,358
Other European countries - -	34,479

making a total of 13,847,564 cwt. sent to England and the continent. Egypt is reckoned as Europe in this classification, because the wheat recorded as exported to that country is, like rice, sent to Port Saïd for orders as to its destination. Less than 300,000 cwt. remained for exportation elsewhere, and of this more than half was shipped to Aden and Arabia, most of the small quantity remaining being sent to Mauritius and Réunion. Practically the markets for our wheat lie in England and the European Continent.

237. Below are given the average prices of wheat (No. 1 soft white) at Bombay, per candy of 756 lbs., for each month from 1878:—

——	1878.	1879.	1880.	1881.	1882.	1883.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
January - -	39 8 0	34 8 0	37 6 4	30 0 0	33 8 0	29 10 8
February - -	38 4 0	37 4 0	36 2 0	27 8 0	33 2 0	32 8 0
March - -	38 3 2	38 9 7	35 0 0	27 9 7	30 13 4	30 8 0
April - -	38 12 0	37 12 0	33 3 2	27 8 0	31 8 0	
May - -	39 4 0	38 6 4	31 4 0	28 0 0	32 11 2	
June - -	38 8 0	37 8 0	31 2 0	28 10 0	32 10 0	
July - -	37 4 0	37 6 4	29 9 7	30 8 0	33 2 0	
August - -	36 12 9	36 12 0	30 4 0	32 4 9	32 6 4	
September - -	38 0 0	36 6 0	30 10 0	33 8 0	31 0 0	
October - -	38 12 0	41 14 0	31 12 9	33 12 0	32 4 0	
November - -	37 3 2	40 12 9	31 6 0	33 0 0	31 11 0	
December - -	37 12 0	38 5 4	31 4 9	29 0 0	30 10 0	
Average - -	38 2 11 or 24 3 11 per qr. of 480 lbs.	37 15 4 or 24 1 7 per qr. of 480 lbs.	32 6 9 or 20 9 4 per qr. of 480 lbs.	30 1 8 or 19 1 10 per qr. of 480 lbs.	32 1 10 or 20 6 3 per qr. of 480 lbs.	

The low range of prices, since the early part of 1880, following on good seasons in India, has been the main factor in the expansion of our wheat trade.

238. For Calcutta in the same way I append the average prices of wheat (Doodiah, or No. 2 club) per bazar maund of $82\frac{2}{7}$ lbs.

——	1878.	1879.	1880.	1881.	1882.	1883.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
January - -	3 6 0	3 6 6	3 7 0	2 11 0	2 14 6	2 12 6
February - -	3 6 0	3 8 6	3 4 0	2 9 0	2 14 0	2 15 0
March - -	3 8 6	3 7 0	3 4 3	2 10 6	2 12 0	2 13 9
April - -	3 10 6	3 7 0	3 0 6	2 8 6	2 11 0	
May - -	3 10 6	3 6 6	2 11 9	2 8 0	2 13 0	
June - -	3 6 0	3 6 6	2 11 10	2 8 6	2 14 0	
July - -	3 8 0	3 7 0	2 10 9	2 9 4	2 14 6	
August - -	3 7 0	3 6 9	2 9 6	2 12 6	2 14 6	
September - -	3 4 0	3 8 6	2 10 0	2 11 0	2 12 3	
October - -	3 5 0	3 13 0	2 10 0	2 13 6	2 13 0	
November - -	3 6 0	3 9 9	2 14 0	2 14 0	2 13 9	
December - -	3 6 0	3 6 8	2 15 0	2 13 6	2 12 6	
• Average - -	3 7 0 or 20 1 5 per qr. of 480 lbs.	3 7 10 or 20 6 4 per qr. of 480 lbs.	2 14 5 or 16 15 3 per qr. of 480 lbs.	2 10 9 or 15 9 10 per qr. of 480 lbs.	2 13 3 or 16 8 5 per qr. of 480 lbs.	

239. All the important features connected with the trade have been fully and clearly treated in considerable detail in the last Financial Statement. These features are: the approximate extent of the European demand for foreign wheat, the comparative acreage under wheat and productiveness in India and the United States, comparative railroad and ocean freights, comparative cost at which Indian and American wheat can be laid down in the English markets, and the methods in which the wheat is handled between the field and the seaport. These questions have been so largely before the public since the Financial Statement was published that it is unnecessary to recapitulate here the facts and inferences there stated. One or two points may, however, be usefully referred to.

240. First, in regard to cost of production. It is very difficult to arrive at results which will give an accurate estimate of the cost of production in any particular province or district. The cost varies according to the nature of the soil, accordingly as it is manured or not, artificially irrigated or not, as agricultural labour is cheap or not, and as the cultivator is in a very backward or comparatively advanced material condition. In the North-Western Provinces, the best estimate that can be made places the cost of cultivation at not less than 15 to 16 rupees an acre (the cultivator's own labour being charged for) on land which is neither manured nor artificially irrigated. If canal irrigation and manure are applied (and manure *must* be applied where such irrigation is given), the cost is increased by at least 6 to 8 rupees per acre. This estimate of 15 or 16 rupees an acre for manured and unirrigated land, and about 22 to 24 rupees an acre for manured and irrigated land, may be taken to apply generally to the North-Western Provinces and Oudh, the Punjab, and some parts of the Central Provinces; in fact to the largest and most important sections of the wheat-producing tracts of India. In the Central Provinces, where irrigation is unknown, the black cotton soil not requiring it, the cost of production may apparently be taken as not exceeding 16 rupees an acre. The Chief Commissioner of the Central Provinces in the Administration Report for 1881–82 states the average yield in Bilaspur to be 324 lbs., in Raipur 368 lbs., in Jubbulpore 542 lbs., in Hoshungabad 328 lbs., the average obtained for the whole province being not more than 331 lbs.

241. A great deal has been said recently of the low cost of production in India compared with the cost of production in the United States, and it is affirmed positively that in India wheat can be produced at half the price for which the American farmer can afford to produce it. This may or may not be true—it is to be hoped for the sake of our wheat trade, which is greatly weighted by transit and other charges, that it is—but the statement has yet to be proved. The assertion rests entirely upon a statement that "wheat usually sells in the Bilaspur district in the Central Provinces, only about "400 miles as the crow flies from Calcutta, at the rate of [60 to 70 seers the rupee]

"5·7 to 6·6 shillings per quarter. This too is the retail rate, and includes the not "inconsiderable profits of the native corn dealer; *so that the prime cost at which wheat is* "*raised in India cannot be more than about 5 to 6 shillings per quarter.*" In the words which are printed here in italics, it seems to me that a far wider inference is drawn than the premiss justifies. If Bilaspur were an ordinary typical district of the great wheat-producing territory of the Punjab or Doab, the inference might be reasonable enough. But Bilaspur was about the most exceptional district that could possibly have been selected, inhabited by people in the most primitive condition, without wants or desires to gratify, without roads or railroads, without markets, with agricultural labour far in excess of the demand and consequently paid at a merely nominal wage. Wheat, it is true, did sell in the local markets at the rates mentioned, but it was not wheat produced for commercial purposes; it simply represented the small surplus of a crop grown only for local requirements. The rates moreover are rates for a period as far back as 1876. It is not reasonable to take as the standard of cost of production in the present year in comparatively advanced districts, where the people grow wheat and other produce commercially and for export, the price at which wheat was sold in 1876 in a very remote, primitive and isolated district, inhabited by people who grew wheat only in the small quantities required for the consumption of the district. In 1876 the price in Bilaspur was "60 to 70 seers the rupee;" in June 1882 it had risen to 54 seers; in August 1882 to 45 seers; in November to 42 seers; in January last year it had risen to 36 seers; and for the whole period since, the average quantity obtained for the rupee is not more than about 32 seers. Prices have in fact doubled with the construction of the railroad which has brought Bilaspur into communication with external markets. It is quite certain that the people of Bilaspur, who may be said to have given away their grain down to 1876, will in future charge a price for it which will represent a fair return for the expenditure incurred in growing the crop under conditions which have materially altered during the last few years. If we take 324 lbs. to be a fair average yield per acre in Bilaspur, the cost of 16 rupees the acre, an estimate which has been framed by the most competent authorities, represents (at 20 pence to the rupee) a cost of 39*s.* 6*d.* a quarter; and even if we assume the average yield to be three times 324 lbs. (a very good yield indeed), the cost of production is still more than double the sum of 5 or 6 shillings a quarter so often quoted, and it approximates very closely to what is stated to be the cost of production in Dakota.

242. The publication of the estimate of the cost of production as 5 or 6 shillings a quarter has had a singular effect, and one which was certainly not anticipated. One of the Railway Companies—the Great Indian Peninsula Railway—has used the figures in support of its objection to reduce the rates of freight on wheat from the Central Provinces to Bombay. The argument used by the Chairman of the Company at the last half-yearly meeting was this:—

"An able pamphlet recently published in Calcutta estimates that 'the prime cost at which wheat is raised in India cannot be more than about 5*s.* 6*d.* to 6*s.* 6*d.* a quarter.' The average cost of carriage from thirteen of the largest wheat-producing districts to the nearest railway station is given as 1*s.* 6*d.* per quarter. The prime cost at railway station is thus brought up to 7*s.* to 8*s.* per quarter, allowing for say 30 miles of country cartage; doubling that distance the cost would be 8*s.* 6*d.* to 9*s.* 6*d.* per quarter. On the other hand, the same authority gives the range of prices between 1870 and 1876 at Jubbulpore as 14·97*s.* to 26·97*s.* per quarter, and 22·53*s.* as the price at the beginning of this year. Adopting the price of 22*s.* 4*d.* at Jubbulpore, and adding thereto the railway charge of 6*s.* 8*d.*, gives the cost in Bombay 29*s.*, thus leaving upon a market price of 44*s.* in London 15*s.* per quarter for ocean freight and other charges, of which not more than 9*s.* 9*d.* is ocean freight, calculated at 35*s.* per Bombay ton of 16 cwt. The following comparison shows the approximate cost price and transit charges of Indian and American wheat, brought down to the latest date to which information is obtainable:—Indian wheat per quarter—Price at Jubbulpore, 22*s.* 4*d.*; railway charge from Jubbulpore to Bombay, at 10*a.* 9*p.* per maund, 6*s.* 8*d.*; ocean freight, Bombay to London, at 35*s.* per ton of 16 cwt., 9*s.* 9*d.*—total, 38*s.* 9*d.* Market price, London, 44*s.* to 45*s.* American wheat per quarter—Price at Chicago as per pamphlet, 32*s.* 11*d.*; railway charge to New York at 30c. per 100 lbs., 6*s.* 2*d.*; ocean freight, New York to London, per s.s., at 3½*d.* per bushel, 2*s.* 4*d.*—total 41*s.* 5*d.* Market price, London, 46*s.* to 48*s.* The above analysis as regards Indian wheat may be further amplified as follows:—Production and delivery to railway; estimated cost of production in districts where grown, according to pamphlet already quoted, say 6*s.* 6*d.* per quarter; carriage to railway station, at rate of 1*s.* 6*d.* per quarter for 30 miles, or 3*s.* per quarter for 60 miles, say 3*s.* per quarter; cost of production and delivery (60 miles) to railway, 9*s.* 6*d.* Margin between this and market price at Jubbulpore, 12*s.* 10*d.* per quarter; price at Jubbulpore, 22*s.* 4*d.* Jubbulpore to Bombay—Railway charge at ·593*d.* per ton per mile being below the average rate necessary to yield the guaranteed interest, according to Government statistics, 6*s.* 8*d.* per quarter. Bombay to London—Ocean freight at 35*s.* per ton of 16 cwt., which covers Suez Canal dues of 10*f.* 10*c.* per ton register, 9*s.* 9*d.* per quarter; cost and freight to London, 38*s.* 9*d.* Margin between this and the

market price in London, 5*s.* 3*d.* per quarter; London market price, 16th April, 44*s.* to 45*s.* 44*s.* per quarter."

All of which proves more or less conclusively, on the assumption that the cost price of wheat is 5*s.* or 6*s.* a quarter, that railway freights do not require to be reduced, and that there is ample opening for reduction in every other direction but that. Meanwhile it is satisfactory to know that the reduction of rates brought about by Government on the great lines of railroad from the Punjab and the North-Western Provinces to Calcutta and Bombay have been in operation for some time with good results to the trade and the railways.

243. It must be acknowledged, however, that the charges incurred on wheat from the time it leaves the field to the time it reaches the buyer in the London market are excessive. In the Financial Statement reference has been made to the increase of charge resulting from the clumsy methods obtaining of packing and storing wheat, and I add here a *pro formâ* invoice and account sales of Indian wheat showing the nature of the charges which it must pay in Calcutta and London. To these charges should be added $2\frac{1}{2}$ per cent. commission in Calcutta when the purchase is ordered from England. It is certain that, if the trade is to be a permanent one, the present arrangements under which wheat is handled too frequently, and charges incurred for cartage, porterage, stacking, unstacking, and so forth, between the field and the hold of the ship, must be largely modified in the direction of greater economy :—

EAST INDIAN WHEAT.

Basis—Canal freight, 2*l.*; Insurance, 1 per cent.; Brokerage, 1 per cent.; Exchange, 1-8-0; Exchange ship terms, no commissions.

	Rs. a. p.	Rs. a. p.
Invoice.		
2,184 bags, No. 2 club weight each bazar maund $2\frac{1}{2}$ = bazar maunds, 5,460, at Rs, 2-12 per maund - - - - -		15,015 0 0
Charges.		
4,368 gunny bags at 16 per cent. - -	698 14 0	
Hackerie and coolie hire, marking, &c., analysing and old sample - - - -	30 0 0	
Shipping at 8 per cent. - - - -	174 11 6	
Sircars' expenses Rs. 50, telegrams, bill stamp, &c., Rs. 25 - - - - -	75 0 0	
Bill brokerage at 1-8 per cent. - - -	20 6 6	999 0 0
		16,014 0 0
At exchange 1*s.* 8*d.* = - -		£1,334 10 0
Account Sales.		
2,184 bags, maunds 5,460 = qr. 911		
Loss in weight and damages 3 per cent. 27 quarter 884 at 40*s.* 8*d.* per quarter - - -		£ *s.* *d.* 1,797 9 4
Discount 2 per cent. - -		35 18 11
		£1,761 10 5
Charges.	£ *s.* *d.*	
Landing and rent (on damaged), sampling, &c. -	5 0 0	
Brokerage 1 per cent. - - - -	17 19 6	
Freight on tons $194\frac{1}{4}$ at 2*l.* per ton - -	388 10 0	
Insurance on 1,470*l.* at 20*s.* less 10 per cent. and stamp - - - - -	13 8 4	
Telegrams, interests, and petties - -	2 0 0	426 17 10
		£1,334 12 7

244. An interesting report on the quality of Indian wheat has recently been made to the Secretary of State for India by Messrs. McDougal Brothers, of Mark Lane, who

were supplied with four lots of 5,000 lbs. each for experiment. These lots were representative of the four great classes of Indian wheats, fine soft white, superior soft red, average hard white, and average hard red. The wheat was made into flour and various kinds of bread, and the same was done with the following classes of wheat for other countries: English average, American red winter, American spring, Australian average, Californian average, Russian Saxonska, Russian Taganrog, Russian Kubanka, Russian Ghirka, Egyptian Buhi and Egyptian Saida, the results being carefully compared. The experiments were made in the firm's own mills under the personal superintendence of one of the members of the firm. The report was entirely favourable to Indian wheat, as will be apparent from the conclusion, which is here quoted:—

Glancing at all the facts here elaborated it is evident that these wheats afford a larger margin of profit both to the miller and baker than any other. We venture to record a conviction we have long held, strongly emphasised by the results of these experimental workings, of the measureless importance of the great resources of the Indian Empire being developed to the utmost in producing wheat for this country. Farmers here are finding that to live they must produce beef and mutton rather than grain, hence the greater need of resources of supply under our own control. It is evident such a conviction is common to the members of your honourable Council, as testified by their unceasing efforts in this direction. And we desire heartily to congratulate them upon the important fruits arising from their labours. The character and general excellence of the Indian wheats are improving with the deliveries of each successive season. The Indian wheats now specially under review were delivered to us in excellent condition (*see* details), with freedom from dirt (except Lot No. 3), barley, gram, and other impurities, also with a freedom from weevil, rarely equalled by Indian wheats, except the prime parcels of the past season, and there is no doubt an outlet in this country and the European Continent for unlimited quantities at prices that shall prove remunerative to all parties concerned, either in their growth, transportation, or conversion into flour and bread.

Gums and resins.

245. Practically the only article exported under this head is cutch, with which gambier is coupled in the returns. Gambier, however, is a product of the Straits, and is not of importance as an article of Indian trade. The value of the exports has increased in the last five years much more than the quantity. Last year we exported 246,506 cwt., value Rs. 30,52,434. The trade is largely Burmese, cutch being brought down from upper Burma to Rangoon for export; quantity exported from Burma last year 200,780 cwt. The exports were chiefly made to England, France, the United States, Egypt (for orders), St. Helena (for orders), and the Straits. It is evidently a speculative business, looking at the large proportion shipped to wait at St. Helena or Port Said for orders as to destination. Cutch was one of the monopolies of the King of Burma until recently. Since the cessation of the monopoly the trade has improved.

Hides and skins.

246. This is a very large and important trade, the extent of which is shown by the figures given below:—

	No.	Rs.
1878–79 -	21,223,403	3,09,68,471
1879–80 -	24,291,356	3,73,80,052
1880–81 -	23,395,702	3,73,35,653
1881–82 -	24,796,719	3,94,87,924
1882–83 -	26,534,064	4,44,37,703

The increase in quantity being 7 per cent. and in value 12½ per cent.

Most of the raw hides and raw skins exported are shipped from Calcutta whence they go to England, the United States, the Continent (Italy, France, and Austria). To the Straits there is an export from Burma, mostly of buffalo hides. In dressed or tanned skins and hides Madras has most of the trade. The skins are destined mainly for England, the United States, and Austria.

There is nothing of any particular importance to notice in the conditions of this trade during the year.

Jute.

247. With the lowest prices ever reached, last year saw an enormous augmentation in the quantity of jute exported, much the largest ever yet shipped, nearly 38 per cent. more than the exports of 1881–82 when the trade was far larger than in previous years. While the quantity increased by 38 per cent., the valuation only increased 16 per cent. indicating the great decline in prices which was the feature of the year. This decline was fortunate both for the Bengal jute mills and those of Dundee, the jute manufacturing industry in both places having done remarkably well last year.

	cwt.	Rs.
1878–79 -	6,021,382	3,80,04,263
1879–80 -	6,680,670	4,37,00,325
1880–81 -	5,809,815	3,93,40,296
1881–82 -	7,510,314	5,03,03,023
1882–83 -	10,348,909	5,84,69,259

The range of prices has since improved, standing in June at 15*l.* 10*s.* per ton for good marks, an increase of 1*l.* 10*s.* a ton since March.

Jute manufactures.

248. With a very low-priced and most abundant supply of jute, a very large grain trade for two years in succession, and an extensive demand from other countries for grain bags and wool packs, the jute manufacturing industry has had a most prosperous year, perhaps the best year it has ever had. The number of gunny bags exported rose from 42,072,819 to 60,737,651 (an increase of 44 per cent.), and gunny cloths rose from 988,796 yards to 4,601,247 yards, an increase of 365 per cent. It must be noted however, that the real expansion of trade was in gunny bags only, for the increase in gunny cloths barely brought the trade up to the level of years previous to 1880–81. The mills were in full work during the year and paid good dividends generally. It is satisfactory that the trade has done so well, considering the great activity last year in the jute mills of Dundee, where all the available machinery has been in full operation and the outturn has found a ready market, considering also that those who are interested in the Dundee trade say that a tone of hopefulness has been imparted to it such as has not been witnessed for some time, and that "on the whole the prospects "are very encouraging and considerable extensions are being made both in spinning "and weaving, and some works that have been standing have again been put in "operation." What is hopeful for Dundee should also be hopeful for Calcutta, and, with good harvests in this country and a considerable demand from the markets we supply with bags, the industry should continue to do very well.

249. No returns of the Bengal mills having as yet been received for the past year, it is not possible to state exactly what increase has been made in their productive power. It is reported, however, that several mills are being extended and new ones are in course of construction, and that consequently 1,500 additional looms will be in work next year.

250. In the United States and Australia we find our largest market for gunny bags. To the United States were shipped direct last year 10,744,600, but there were also shipped, nominally to Hongkong, though mostly for transhipment to San Francisco, 13,444,150 more. To Australia were shipped 21,867,902, the trade having very greatly expanded; to the Straits, 8,884,904. The remainder of the exports were directed to—

	Bags.
Turkey in Asia - - -	858,700
South America - - -	928,316
Natal - - - - -	744,475
England - - - -	819,450
Cape of Good Hope - - -	629,250
Persia - - - - -	538,159
Egypt - - - - -	482,970

and to other countries, mostly in Asia and Africa, in smaller quantities. Gunny cloth goes mostly to the United States either direct or *viâ* Hongkong.

251. The expansion of the whole trade in manufactured jute during the year is indicated by the following figures of value:—

	Rs.
1878–79 - - - -	1,09,84,341
1879–80 - - - -	1,19,53,619
1880–81 - - - -	1,13,06,716
1881–82 - - - -	1,09,75,886
1882–83 - - - -	1,48,78,314

252. Lac is exported chiefly in the form of shell-lac and to a smaller extent in that of button-lac, the latter being the same as the former except in shape, button-lac being in lumps supposed to resemble buttons, while shell-lac is in thin sheets. Stick-lac, which is the unmanufactured form of lac, is hardly exported, and lac-dye, once an important item of this trade, is fast disappearing before the competition of other dyes. There was a considerable increase in the quantity of shell and button-lac exported, but it was attended with a material reduction in price, and the total value of the exports of lac consequently fell from Rs. 71,95,283 in 1881–82 to Rs. 69,90,156 last year, a decline of more than two lakhs, while the quantity exported was larger by 21,000 cwt. It is a very uncertain and fluctuating trade.

253. Chiefly castor and cocoanut, the former exported mostly to England, Australia, and the Straits, the latter to England and the Continent. It was not a good

year for the trade any more than was 1881–82. The value of exports of oils fell from Rs. 58,11,394 in 1880–81 to Rs. 46,82,274 in 1881–82, and further to Rs. 41,62,768 last year, the quantity exported showing a similar contraction.

Opium.

254. Exports, quantity and value—

	Chests.	Rs.
1878–79 - -	91,200	12,99,39,787
1879–80 - -	105,507	14,32,33,143
1880–81 - -	92,190	13,60,01,477
1881–82 - -	89,338	12,43,21,418
1882–83 - -	91,798	11,48,13,764

This trade has peculiar and well-known features, of which it is hardly necessary to write in this review. In both its fiscal and commercial aspects, the subject has been fully discussed in the last Financial Statement. 35,753 chests were exported from Bombay last year, 56,045 chests from Calcutta, and were thus distributed:—

China—Hongkong - -	55,853 chests.
,, Treaty Ports - -	24,843 ,,
Straits - - - -	10,316 ,,
Saigon (Cochin China) - -	640 ,,
Ceylon - - - -	77 ,,
Mauritius - - -	46 ,,
Zanzibar - - - -	16 ,,
Réunion - - - -	5 ,,
Natal and Madagascar - -	1 chest each.

Provisions.

255. The trade increased slightly, having expanded from Rs. 26,98,324 to Rs. 27,39,368. It has increased steadily every year since 1878–79, when it amounted to Rs. 19,38,273. Fishmaws and sharkfins, flour, lard, and salted fish all show a larger trade, while ghee was stationary. The export of flour from Bombay, chiefly to Aden and Ceylon and the East African Coast, Mauritius and Natal, is apparently a thriving though not as yet a considerable trade; in five years the quantity exported has increased from 2,701,319 lbs. to 6,816,048 lbs. This is very satisfactory in its way, though, as pointed out elsewhere, India imports flour herself quite unnecessarily. Except in Bombay, and in Calcutta to a small extent, the flour making industry is in native hands, and is carried on in a petty and unclean manner. There should be ample opening for a large and profitable business in milling by concentrating it in capable hands in large and convenient centres. It is probable that native religious feeling would confine the flour made in European mills to European consumption, but the industry is eminently one that could be undertaken on a large scale by native capitalists.

256. The export of ghee has increased in five years from 902,835 lbs. to 1,614,637 lbs. Last year, while the quantity exported was about 10,000 lbs. in excess of the exports of 1881–82, the value was almost unchanged, prices having fallen. The figures certainly do not afford much encouragement to those who are sanguine of creating an import trade in ghee made in Australia for Indian consumption. Our Indian ghee goes in moderately large quantities to the Straits, Aden, Arabia, Ceylon, China, Mauritius and Natal and the African Coast, and travels even as far as England and the coolie colonies of South America and the West Indies, every maritime province of India having a share in the export, Bengal the largest.

Rags and other paper-making materials.

257. It is a curious thing that Indian paper mills should confine themselves to making paper of the coarsest kinds, using old gunny bags for their material, and seeking everywhere for fibrous materials fit for their purpose, while the country sends rags and other materials fit for good paper to England and the United States. Last year the value of the exports of this stuff was Rs. 3,54,014; five years ago it was only Rs. 1,41,221. A considerable quantity of paper could be made out of 97,208 cwt. of rags and other paper-making materials, sufficient at least to make a very good beginning for a useful industry, the development of which in this country is much to be desired. The quantity exported is no doubt only a small fraction of that which is available in the country.

Saltpetre.

258. This is not an advancing trade, though it fluctuates a good deal. Five years ago 382,405 cwt. were exported, last year 399,565 cwt., and in the interval (in 1879-80) the exports have amounted to as much as 509,372 cwt. It is mainly produced in Behar and exported from Calcutta, the trade at Bombay and Madras being next to nothing. England, the United States, China, France, and Mauritius took most of our supplies

last year. For China our saltpetre is mainly required for the manufacture of fireworks; elsewhere chiefly for gunpowder and in the preserving of meat and provisions. For this purpose the United States take considerable supplies from India, and Australia, where saltpetre is used for curing meat, ought also to prove a moderately good market. As yet we have sent but little, however, to the Colonies, and the results of a trial shipment made by the Commissioner of Northern India Salt Revenue consigned to a leading firm in Melbourne were not satisfactory. The shipment left a loss, and the firm reported that, though the quality might be good, as in fact it was, buyers objected to the colour. This could be removed by refining, but meanwhile colonial buyers seem to prefer saltpetre from England, most or all of which may very likely be Indian saltpetre, for our exports to England are considerable (130,000 cwt. last year).

259. The manufacture of saltpetre in India labours under the disadvantage of being for fiscal reasons subject to restraint and supervision by the Salt Department. It has also to compete with nitrate of soda made in South America and in Tuscany, and does not do this very successfully. The value of our exports last year was Rs. 38,87,662, an increase of nearly three lakhs on the trade of 1881–82.

Seeds.

260. The dimensions of the very extensive trade in oilseeds have expanded largely during the last five years. The figures below give the trade in all seeds:—

	Cwts.	Rs.
1878–79 - -	7,200,977	4,67,50,356
1879–80 - -	7,091,469	4,68,58,929
1880–81 - -	10,229,109	6,34,52,089
1881–82 - -	10,466,098	6,05,40,987
1882–83 - -	13,131,206	7,20,03,365

261. *Linseed.*—A somewhat fluctuating trade, mainly dependent on the crops of the seed, but the trade has largely increased during the last five years as the figures in the margin show. The trade was tolerably equally divided last year between Bengal and Bombay, the exports for Bengal only slightly exceeding those from Bombay. This was pretty much the case in 1881–82 also, except that the exports from Bengal were a little larger comparatively. Previously to 1881–82 Bengal exported twice as much as Bombay. There has clearly been a large diversion of the linseed trade from Eastern to Western India, for in 1880–81 Bengal exported more than 4,000,000 cwt. while last year less than 3,500,000 were exported, the whole exports from India being at the same time greatly in excess of those of 1880–81.

	Cwt.	Rs.
1878–79 - -	3,503,795	2,18,92,113
1879–80 - -	3,105,058	2,03,06,023
1880–81 - -	5,997,172	3,69,81,265
1881–82 - -	5,146,110	3,00,91,066
1882–83 - -	6,737,114	3,52,84,813

262. Prices in Europe during the year were low, lower indeed than for many years, for abundant supplies from India were met in Europe by abundant supplies from Russia, and in the United States the crop was also a good one.

Our exports last year were thus distributed:—

	Cwt.
England - - -	4,694,320
France - - -	653,230
Egypt - - -	485,508
Holland and Belgium -	438,862
United States - -	318,531

The rest going in smaller quantities mostly to other Continental countries. The exports to Egypt were, as in so many other cases, only shipments sent to Port Said "for orders."

263. The *Rapeseed* trade also expanded considerably during the year, the exports amounting to 2,821,420 cwt., against 1,935,621 cwt. in 1881–82, the increase being due to the same cause as the increase in linseed. This also is a fluctuating and uncertain trade. The value of the exports amounted to Rs. 1,57,05,233, that of 1881–82 having been Rs. 1,03,19,272. Prices were well sustained in the European markets and the trade was profitable. This is a considerable trade at Karachi as well as at Bombay, but Bengal still exports more than both together. The seed is sent chiefly to England, France, and Belgium, and to Egypt, for orders, probably for some French or Belgian port.

264. The trade in *til* or *jinjili seed* (Sesame seed in commerce) is nearly equal in dimensions and value to that in rapeseed. The value of the exports last year was

Rs. 1,46,23,753, that of 1881–82 having been Rs. 1,21,77,307. The variations in this trade however are not nearly so great as they are in the rapeseed trade. Much the greatest part of the seed shipped is taken to France, Italy and Belgium taking but little in comparison. England also takes very little. Small quantities are consigned to Ceylon, Aden and Arabia, where and in some other Asiatic countries it is used for food. In France it is used most largely in soap-making, and, it is said, to some extent in the adulteration of olive oil.

This trade appears to have practically been transferred to Bombay, exports from that port having largely increased recently, while those from Bengal and Madras have greatly fallen off.

265. These three kinds are the only oilseeds in which the trade is of really large dimensions. Of other kinds it is only necessary to mention *poppyseed*, the value of which last year was Rs. 30,26,401; *castor*, value Rs. 10,02,517; and earthnuts (what are called in America pignuts), value Rs. 13,13,918. France took about half the shipments of poppy and castor-seed, the trade with Italy in the latter being a little larger than with France. Most of the earthnuts are taken for Belgium, France, and Italy.

Silk, raw.

266. An examination of the figures of this trade affords no matter for satisfaction. Ten years ago the trade was in a state of decline, and even then it was about twice as large as it is now. The figures in the margin show the exports, including chussum (or waste) and cocoons, for these last 10 years. They exhibit a condition of things which cannot but be regretted by those who remember or have read of the period when the silk growing and reeling industry in Bengal was flourishing and the export trade was one of the first importance, and who now see Bengal not only unable to compete in the European markets with China, or France, or Italy, or the Levant, but actually unable to compete with China in the supply of raw material to the silk weaving industry of Bombay. That industry, as has been stated under the head of Imports, has to obtain all its requirements from China. Bengal has to depend for a fairly good time upon the chances of the silk crop in other countries, Bengal silk being taken freely only when other supplies are not sufficient to meet the demand, and upon such demand as it can get from Madras. Small as are our exports of raw silk they consist much more largely of chussum (waste) than of fairly reeled silk fit for weaving; thus last year while 857,857 lbs. of chussum and cocoons were exported only 501,576 lbs. of reeled silk left the country

	lbs.	Rs.
1873–74	2,223,917	1,14,37,442
1874–75	1,656,015	76,64,618
1875–76	1,310,569	41,59,614
1876–77	1,417,893	77,69,036
1877–78	1,512,819	70,35,493
1878–79	1,329,599	57,02,291
1879–80	1,401,506	51,61,570
1880–81	1,302,576	54,82,018
1881–82	1,117,026	38,82,631
1882–83	1,359,433	54,41,132

267. The causes of the decline in the trade are numerous. The Bengal worm is of a poor species and has degenerated in the climate of Bengal—a polyvoltine, the production of cocoons is frequent and abundant, but they are small and thin, yielding less silk than waste. The method of breeding by the native breeders, inveterately addicted to old practices, is careless and bad, and the mortality amongst the worms is unnecessarily great. The reeling is bad, the silk produced being wiry and "endy," and much disliked by the European thrower of organzine. Finally, the native breeders, having a practical monopoly of the trade, misuse it at times when cocoons are much wanted to raise prices to such an extent as to prevent purchases by European filatures. Other causes may be sought in epidemic disease amongst the worms and in the fall of prices in Europe, but these are not really causes which have largely affected the trade. Disease is not so bad as to be a matter of serious moment, and the fall of prices affects Chinese and Japanese breeders and reelers just as much as they do Bengalis, yet the export of raw silk from China and Japan continues on an increasing scale while that from Bengal diminishes. Perhaps now that an Agricultural and Industrial Department is to be constituted in Bengal the reforms which are required in the silk industry may be gradually effected and the trade revive. If the present methods continue it cannot rise out of its actual condition.

Silk manufactures.

268. The trade has risen in seven years from a value of Rs. 22,36,623 to Rs. 27,65,754. But this increase really means an increase of trade last year. In 1881–82 the value was less than it was six years previously, and practically the trade must be said to be stagnant, except for certain mixed goods made at, and exported from, Bombay. The piece-goods made in Bengal are mostly printing cloths sent to England to be printed and sent to Burma and other parts of the East.

Spices.

269. Pepper is the principal item under this head, ginger and cardamoms being also exported in smaller quantities. The exports of pepper are of the most uncertain and fluctuating character. More than two-thirds are taken for France, and the trade is chiefly carried on from Madras ports; all our pepper grounds being in the southern part of that presidency. Indian spices have to compete in foreign markets with the products of Ceylon, the Straits, Java and the Indian Archipelago generally, and the competition tends to keep prices on a low level, the supply of these articles being almost always rather more than equal to the demand.

Sugar.

270. As the effect of the abolition of the import duties on the Indian sugar industry was made the subject of particular remark when that measure was adopted last year, it is interesting to see the progress of the trade during the year and the last five years.

Refined Sugar.

		Cwt.	Rs.
1878–79	- -	51,043	6,96,792
1879–80	- -	44,963	5,91,652
1880–81	- -	18,915	3,24,562
1881–82	- -	34,010	5,05,854
1882–83	- -	111,274	13,01,331

Unrefined Sugar.

		Cwt.	Rs.
1878–79	- -	228,713	13,46,808
1879–80	- -	279,616	14,67,061
1880–81	- -	515,259	27,92,946
1881–82	- -	883,483	54,76,463
1882–83	- -	1,207,424	67,86,428

The quantity of refined sugar exported last year was more than three times as great as in 1881–82; that of unrefined sugar was nearly 37 per cent. larger. At the same time, as pointed out in another part of this review, the import of foreign sugar into India materially decreased. Bombay, in fact, was supplied with sugar from Calcutta to the extent of 67,440 cwt.; in 1881–82 the quantity was only 29,464 cwt.; in 1880-81, 23,591 cwt.

The cane crop was a very good one, and supplies for manufacture abundant and moderate in price. The prices of sugar in Europe too ranged low throughout the year, supplies from all sugar-producing countries being very large and stocks heavy.

Most of our unrefined sugar is exported from Madras, chiefly to England for refining and for brewers' purposes. Refined sugar is still a comparatively small trade for export, though it has expanded very greatly during the year. The largest proportion of the exports is from Calcutta to England. Fairly large quantities were sent also to Arabia and Ceylon, and in smaller proportion to other Asiatic countries.

271. The export of tea has increased about 68 per cent. since 1878–79.

	lbs.		
1878–79	- 34,432,573		
1879–80	- 38,173,521	increase 10·8	per cent.
1880–81	- 46,413,510	,, 21·6	,,
1881–82	- 48,691,725	,, 4·9	,,
1882–83	- 57,766,225	,, 18·6	,,

The average annual increase has been at the rate of about 14 per cent., and those who are interested in the trade talk of further increase from year to year. An inevitable consequence of this rapid expansion in the trade and of the continued competition of China tea has been a fall in prices, accentuated by the comparatively low quality of the teas exported last year, for, encouraged by good prices in 1881, which was an excellent year on the whole for tea, planters set themselves to turn out as large quantities of tea as they could. Instead of "plucking fine" as the phrase is, that is, selecting the leaf,

they "plucked coarse," that is, they took off all the leaf that could be turned into tea. The value of the exports during these five years was :—

1878–79 - - - -	3,13,84,235
1879–80 - - - -	3,05,10,200
1880–81 - - - -	3,05,42,400
1881–82 - - - -	3,60,91,363
1882–83 - - - -	3,69,94,965

Thus, while the quantity has increased 68 per cent., values have increased by less than 18 per cent. The average value per pound exported in Calcutta as declared at the custom-house was :—

1878–79 - - -	14 annas 7 pies
1879–80 - - -	12 „ 9 „
1880–81 - - -	10 „ 6 „
1881–82 - - -	12 „
1882–83 - - -	10 „ 3 „

272. Prices in Calcutta being regulated by prices in England, the fall in the one place exactly indicates the extent of the fall in the other. This fall of prices affected China teas in even greater proportion than Indian teas, prices for those teas in 1882 reaching the lowest point ever recorded. It is not much consolation to planters to know that their competitors suffer as much as themselves, or, perhaps, even a little more; but it is satisfactory to know that the consumption of Indian tea is extending everywhere, and that it maintains an excellent position in relation to China tea.

273. The industry being entirely in the hands of Europeans, we hear a great deal more of the condition of the trade when either losses or profits are being made than we do of much larger industries like cotton or jute or seeds or opium. But on the whole, notwithstanding the outcry raised by planters and by shareholders in tea companies when the margin of profit contracts, it may be said generally that the business is in a sound condition. The prospect of continued low prices must certainly be faced, for it is impossible to suppose that with supplies increasing at the rate above indicated prices will keep at a level which will yield profits at the rate of 20 per cent. or more, which apparently some persons think is what they have a right to expect. But with the practice of greater economy in the management of tea concerns, the reduction of useless expenditure on agency and commission charges, brokerage, and so forth, those who have invested in tea property may assuredly hope for a fair return of profit on their money. That fair profits were not returned in 1882, however, is tolerably clear from the following remarks made by the Chief Commissioner of Assam on the companies owning tea estates in that province : " Of the 41 companies which show balance " sheets of profit and loss in 1882, 24 companies show profits amounting to Rs. 4,40,254, " and 17 companies show losses amounting altogether to Rs. 2,46,088. The net " earnings upon the capital employed during the year 1882 by the 41 companies " which have struck balance sheets for the year were therefore Rs. 1,94,166, or only " 1·5 per cent. on their total capital of Rs. 1,27,87,443. The 24 companies which made " a profit obtained a return of 5·8 per cent. on a capital of Rs. 75,95,903, while the " 17 losing concerns lost at the rate of 4·7 per cent. on their capital of Rs. 51,91,540.

274. There were 249,311 acres under tea in India in 1882, thus distributed :—

Bengal - - - -	48,128 acres.
Assam - - - -	178,851 „
North-Western Provinces -	8,736 „
Punjab - - - -	7,743 „
Madras (including Travancore) -	5,517 „
Burma - - - -	160 „

Compared with the acreage of 1881 there was an increase of 11 per cent. in the acreage under tea, and an increase of 20 per cent. over the acreage of 1878, while at the same time all the land placed under tea up to 1880 was producing up to its full capacity in 1882.

275. At the tea sales held in Calcutta during the year 1882–83, the different tea growing districts were represented as follows:—

Assam - - - -	58,304¼ chests.
Cachar - - -	42,917¾ ,,
Darjeeling and Kurseong -	24,334¼ ,,
Sylhet - - - -	14,690 ,,
Terai (below Darjeeling) -	12,033 ,,
Dooars - - -	10,810¼ ,,
Chittagong - - -	4,592½ ,,
Kangra - - -	1,268 ,,
Dehra Dun - - -	877½ ,,
Chota Nagpur - - -	487½ ,,
Kumaon - - -	121 ,,
Siliguri - - -	120½ ,,
Jalpaiguri - - -	100 ,,

And the different classes of tea were thus represented:—

Pekoe - - - -	54,602 chests.
Pekoe Souchong - -	36,160 ,,
Broken Pekoe - - -	35,665 ,,
Broken Pekoe Souchong -	7,554 ,,
Broken tea - - -	6,386 ,,
Souchong - - -	6,154 ,,
Orange Pekoe - - -	5,925 ,,
Pekoe fannings - - -	4,871 ,,
Broken Souchong - -	4,326 ,,
Broken Orange Pekoe - -	2,464 ,,
Broken mixed - - -	2,004 ,,

276. The following remarks, extracted from a circular of tea brokers issued about the beginning of 1883, are interesting as showing the increase of consumption of Indian tea in England:—

"The very considerable increase in the home consumption of Indian tea during the last quarter of 1882 and January of this year once more attracts attention to the growing importance of India as a field of production, and the increasing appreciation of the British public for Indian teas whether used alone or mixed with China sorts. Notwithstanding the check to consumption in the early part of 1882, when Indian medium and common teas were just 50 per cent. dearer than they now are, the average monthly deliveries of the first three months were 3,670,000 lbs., or 230,000 lbs. a month more than the average of the first quarter of 1880, with prices much the same at both periods. Quotations last year receded step by step, and as prices dropped so we found the consumption grow, until for the last quarter of 1882, with its very low range of prices, the average monthly deliveries reached the unprecedented figures of over 5,250,000 lbs. During the year 1878 out of every 100 lbs. of all descriptions of tea consumed in this country, 23, or one in about four and a third, was Indian tea. Last year the proportion was 31 per cent., or nearly one in three."

Another firm of Mincing Lane brokers also writes:—

"The prominent features of the season have been the heavy decline in the average value of the crop, and the large increase in consumption. * * In many points the season just concluded has resembled that of 1880–81, and the position of the article to-day (June 1883), viz., a moderate stock, a growing consumption, and comparatively high prices obtainable for the finer grades, is almost identical with that of two years ago."

277. The export of tea to Australia has continued on an extensive scale as stated under the head of Australia (paragraph 118), about 2,750,000 lbs. having been exported to the colonies last season. There was some depression in the trade there caused by very large supplies from China, and in some cases the prices obtainable for teas being even lower than the range of price current in the English market, teas were reshipped from Melbourne for sale in London. This, however, was a temporary depression only, and the Tea Syndicate of Calcutta are confident that the Australian markets offer very good prospects for Indian teas. The Syndicate extended its operations to the United States during the year, and in a circular issued last April it is stated that their New York agents, writing on the 8th January, say, "that they noticed a much better feeling "as regards Indian teas since the 1st idem, and they hoped to obtain better prices and "gradually increase sales. * * The interest in Indian tea was certainly growing, "and the number of buyers steadily increasing." Again, in February the agents were

receiving letters every day asking for samples and information about prices. In 1882–83, 676,597 lbs. of Indian tea were shipped direct to the United States from India, and there can be not the slightest doubt that this quantity can be increased at least twenty-fold if the trade is judiciously worked. Some tea (23,293 lbs.) shipped to Hongkong last year was also meant for transhipment to the United States, so that altogether the shipment from India to the States was 700,000 lbs. How much was sent *viâ* England it is not possible to say.

The Syndicate further extended its operations during the year to the Continent of Europe, the exhibition at Amsterdam having been taken advantage of for this purpose, and an agent deputed to push the trade there in much the same manner in which it was pushed at the Melbourne Exhibition. The agent has already visited various places in Holland, Sweden, Denmark, and Russia, with what results will remain to be recorded in the review of the trade of 1883-84. So far it is satisfactory that the whole of our Indian tea is no longer thrown upon one market alone, that of London, 3,658,000 lbs. having been sent elsewhere last year, mostly to Australia and the United States.

278. Reference has been made in previous reviews to the loss and damage caused to the tea trade by the practice of the London custom-house officials in regard to the weighment of Indian tea. While only a per-centage of China tea was weighed the whole consignment of Indian tea was turned out of the chests and weighed. The customs authorities justified this procedure by the irregular weights of Indian chests, chests of China tea running very evenly. They have now sanctioned a modification of the practice, and for the future only 10 per cent. of a consignment will be weighed provided that in that 10 per cent. the difference between ascertained and declared weight does not exceed three pounds on each chest. As far as the customs authorities are concerned it must be said that they have done all that could reasonably be expected for the removal of a serious grievance. Whether the new arrangement will be successful depends upon the care with which the planter packs his tea in chests of uniform capacity.

Tobacco

279. This trade does not increase. Five years ago we shipped $13\frac{3}{4}$ million pounds, value exceeding $12\frac{1}{2}$ lakhs; last year only a little over 11 million pounds, value $11\frac{1}{2}$ lakhs. It is mostly leaf tobacco that is exported. About two-fifths were sent to England, Aden and Arabia receiving almost as much from Bombay. The Straits get some from Madras, and some also goes to Mauritius and Réunion. In Europe the exports chiefly went to Italy, a country where the State condemns people to smoke the vilest kinds of tobacco and cigars, and to Gibraltar, probably to be smuggled into Spain. Of the Indian cigars exported more than half the whole quantity was taken to the Straits, and 51,547 lbs. to England. There is little doubt that but for the operation of the English duties on manufactured tobacco our cigars would have, from their cheapness, a large outlet there. But the duty being levied on weight and Indian cigars being generally heavier than Manilas, for instance, of the same bulk, the duty falls on them with disproportionate weight. At the tobacconists Indian cigars cannot be had for less than the price charged for Manilas of a kind which, when imported into India, are not obtainable for less than double the price of Indian cigars. Most of the unmanufactured tobacco exported from India to Continental Europe is taken for the various Régies. It appears that in future we shall have a formidable competition in this trade from the Philippines. The effect of the monopoly there has been that a particular size of leaf has generally been grown by cultivators, all leaf of smaller length than 16 centimètres being rejected and destroyed by the Government officials without compensation. This long narrow leaf, known as sword leaf (*hoja espada*), was, however, inferior in quality to other kinds kinds of tobacco grown in the Philippines, and with the disappearance of these State restrictions it is considered that nothing but the best quality of tobacco will be grown in future. Already several companies have been formed both in Manila and Spain for the manufacture and sale of tobacco, one of them, it is said, with a capital of three millions sterling, and a main object of this company will be to supply leaf on an extensive scale to the Régies of the different European Governments.

However, though our export tobacco is neither large nor increasing, we know that the consumption of Indian tobacco in India, especially in the form of cigars, increases from year to year, and that the quality improves.

Wood—teak.

280. The value of the exports last year was Rs. 61,12,597, a very great increase on the value recorded in 1881–82, or indeed in previous years, the value having more than doubled in five years. The great expansion of value was due to rise in price. The

Collector of Customs at Rangoon writes of this timber, nearly all of which is shipped from Burma, "The quantity shipped was in the aggregate 4·97 per cent. only in "excess of that in 1881–82, and was actually 9·74 per cent. less than in 1880–81; "but the increase in value was 20·57 per cent. and 23 per cent. respectively, thus "showing the geat rise in prices in the last two years." Increasing difficulty is felt in getting good logs, most of the large timber convenient to the rivers having now disappeared.

Wool.

281. The export of wool has diminished year by year for the last five years:—

	Lbs.	Rs.
1878–79 - -	26,568,518	1,05,84,574
1879–80 - -	26,368,794	1,09,59,723
1880–81 - -	22,602,690	1,01,41,371
1881–82 - -	21,580,618	81,45,513
1882–83 - -	21,561,303	79,04,058

This is almost entirely a trade from Bombay. I have not seen any sufficient explanation of the continued decline in the trade with the features of which I am not myself acquainted. The Commissioner of Customs in that presidency merely says: "The continued decrease in the exports to the United Kingdom has been caused by "the excessive exports of 1880–81," a remark which is certainly not intelligible.

Woollen manufactures.

282. The trade in woollens shows a declining tendency. The number of shawls exported has fallen to half what they were five years ago, when they had already reached a very low point, and their value has fallen from nearly $12\frac{1}{2}$ lakhs to less than $7\frac{3}{4}$ lakhs.

Manufactured goods generally.

283. While the great bulk of our exports still consists of primary material for manufacture, food stuffs, and drugs and narcotics, it is satisfactory to be able to record a vast increase in the export of goods manufactured in India. The last 10 years have seen a very great advance in the exports of manufactures. Thus, 10 years ago, in 1873–74, the total value of the exports of Indian manufactures was Rs. 1,76,04,000; in 1878–79, five years ago, the value had risen to Rs. 3,60,39,000; last year it reached the figure of Rs. 5,63,88,000. This shows an increase in five years of 56 per cent., in 10 years of 220 per cent. Looking at the three most important items, we find the following increases:—

	Increase in 1882–83 over 1873–74.	Increase in 1882–83 over 1878–79.
Cotton twist - -	1315 per cent.	105 per cent.
Cotton piece goods -	89 „	52 „
Gunny bags - -	625 „	37 „

The aggregate value of all Indian merchandise exported during the year having been Rs. 80,59,81,554, the proportion of fully manufactured goods to the total was about 7 per cent.; in 1878–79 it was about 6 per cent.; it 1873–74 in was over 3 per cent.

SHIPPING—FOREIGN TRADE.

Change of system in registering statistics.

284.. On the 1st of April 1882, a change was made in the system of registering the statistics of navigation for British India. Under the system previously in force a vessel arriving from a foreign country and touching at more than one British Indian port, or clearing to a foreign country after having called at more than one British Indian port, was recorded at each of these ports as having entered from or cleared to a foreign port, while the voyage from one British Indian port to another was not recorded at all; thus, in the aggregate figures for the whole of India, swelling the movements of shipping in the foreign trade, and reducing the voyages from one coast port to another. To remedy the defects of this system, it was ordered that at each British Indian port the record should be that of the exact course taken, or about to be

taken, by the vessel without reference to the destination of the cargo taken on board. The detailed instructions given were thus summarised :—

In the case of a vessel arriving from	(1) Several foreign ports.	She should be shown as having entered from	(1) The first foreign port.
	(2) Several British Indian ports.		(2) The last British Indian port.
	(3) British Indian and foreign ports.		(3) The last British Indian port.
In the case of a vessel clearing to	(1) Several foreign ports.	She should be shown as having cleared to	(1) The last foreign port.
	(2) Several British Indian ports.		(2) The first British Indian port.
	(3) Foreign and British Indian ports.		(3) The first British Indian port.

This change in the mode of recording the movements of shipping has resulted in an apparent decrease in the voyages to and from foreign ports, and a corresponding increase in the coasting voyages, which should be borne in mind in comparing the figures of 1882–83 with those of previous years.

285. The total number and tonnage of the shipping, which entered and cleared at Indian ports, from and to foreign countries during each of the last five years, are given below :— Total number and tonnage.

——	Number.	Tons.	Average Tonnage.
1878–79	11,726	5,366,734	458
1879–80	12,160	5,703,087	469
1880–81	12,305	6,469,036	526
1881–82	12,742	7,368,886	578
1882–83	11,715	7,071,884	604

The total number of vessels and the aggregate tonnage show an apparent decrease in the past year for the reasons explained above, but the average capacity of each vessel has increased considerably.

286. The figures for vessels entered and cleared, which are given together above, are shown separately in the following table :— Vessels entered and cleared.

——	Entered.		Cleared.	
	No.	Tons.	No.	Tons.
1878–79	5,780	2,556,961	5,946	2,809,773
1879–80	6,072	2,763,621	6,088	2,939,466
1880–81	6,100	3,168,973	6,205	3,300,063
1881–82	6,460	3,632,248	6,282	3,736,638
1882–83	5,864	3,538,878	5,851	3,533,006

Here also, as in the previous table, there is apparently a decrease in the number and tonnage of vessels entered and cleared in the past year.

287. The foregoing tables include sailing vessels as well as steamers. The following figures, relating to steamers separately, show the steady progress made during the past five years in the employment of steam power in the carrying trade between India and other countries, the per-centage of steam tonnage to the total tonnage being 45 per cent. in 1878–79, 49 per cent. in 1879–80, 55 per cent. in 1880–81, 62 per cent. in 1881–82, and 58 per cent. in 1882–83, the decrease shown in the past year not being real.

——	Steamers entered.		Steamers cleared.	
	No.	Tons.	No.	Tons.
1878–79	1,027	1,155,646	1,117	1,271,439
1879–80	1,199	1,375,001	1,240	1,445,906
1880–81	1,468	1,742,255	1,471	1,786,542
1881–82	1,829	2,263,604	1,859	2,310,372
1882–83	1,550	2,050,515	1,544	2,050,549

288. The following table contrasts the number of vessels entered in 1877–78 with the number entered in 1882 83, both from foreign ports and coastwise : —

	1877–78.						1882–83.					
	With Cargoes.		In Ballast.		Total.		With Cargoes.		In Ballast.		Total.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Steam Vessels, entered—												
From Foreign Ports	970	1,124,046	153	141,641	1,123	1,265,687	1,146	1,564,667	404	485,848	1,550	2,050,515
Coastwise -	4,246	3,689,968	1,071	574,990	5,317	4,264,958	4,780	5,040,898	767	502,804	5,547	5,543,702
Sailing Vessels, entered—												
From Foreign Ports	2,678	1,040,822	2,552	571,140	5,230	1,611,962	2,691	833,781	1,623	654,582	4,314	1,488,363
Coastwise -	103,737	2,517,713	57,948	1,279,507	161,685	3,797,250	103,203	2,070,626	61,644	995,205	164,847	3,065,831

These figures show a large increase both in number and tonnage in steamers engaged in both the foreign and coasting trade; while the sailing vessels in the foreign trade show a decrease both in number and tonnage, and the tonnage has fallen off in the coasting trade, while the number has increased.

Vessels in ballast.

289. The number and tonnage of steamers entering and leaving India without cargoes are given below :—

—	Steamers entered in Ballast.		Steamers cleared in Ballast.	
	No.	Tons.	No.	Tons.
1878–79 - -	129	111,500	37	30,823
1879–80 - -	135	122,071	31	27,748
1880–81 - -	189	199,274	51	51,054
1881–82 - -	460	547,281	33	30,073
1882–83 - -	404	485,848	56	49,371

It will be seen that the number of vessels entering in ballast increased very largely in 1881–82, while in 1882–83 notwithstanding the effect of the change in the mode of registration, the number and tonnage of entrances are higher than in the three years ending 1880–81, and those of clearances are higher than in the previous four years. In Bombay, 115 steamers entered in ballast as against 152 in the previous year, and 25 cleared in the same condition as compared with 15 in 1881–82. In Bengal, 71 steamers entered in ballast as against 86 in the previous year, while two left without cargoes in 1881–82 and none in 1882–83. In Burma 130 steamers entered, and one left in ballast as compared with 146 and 8 in the previous year. In Madras the numbers were 61 and 28 as against 53 and 8 in 1881–82; and in Sindh, 27 steamers entered without cargoes, while two left in that condition, the entries in the previous year being 23, and there being no clearances in ballast.

290. The following table shows the total number and tonnage of all vessels, sailing and steam, which entered and cleared in ballast in each of the last five years, and the per-centage of the tonnage of the entries and clearances in ballast to the total tonnage entered and cleared :—

—	Vessels entered in Ballast.			Vessels cleared in Ballast.		
	No.	Tons.	Per-centage.	No.	Tons.	Per-centage.
1878–79 - -	2,260	553,586	21·7	1,046	262,051	9·3
1879–80 - -	2,162	499,598	18·0	1,002	142,843	4·8
1880–81 - -	2,094	654,980	20·7	1,089	146,144	4·4
1881–82 - -	2,331	1,051,714	28·9	808	117,629	3·1
1882–83 - -	2,027	1,140,430	32·2	822	120,219	3·4

The tonnage of vessels which entered without cargoes in 1882–83 was larger than in any of the four previous years; while the number and tonnage of those which left in that condition was much less than in any of the three years ending 1880–81, and only slightly in excess of the figures for 1881–82. As in the case of steamers only the entries in ballast of all vessels, sailing and steam, are far in excess of the clearances.

In Bombay, 128 vessels entered in ballast as against 164 in the previous year, and the clearances from Bombay were 36 vessels only as against 21 in 1881–82. In Bengal,

the entries were 321 and the clearances 1 as compared with 264 and 2 in 1881–82. In British Burma, 464 vessels entered in ballast as against 409 in the previous year, and 1 vessel only cleared without cargo as against 8 in 1881–82. The number of entries and clearances in ballast from Madras is larger than any other province, being 1,082 and 747 respectively last year, as compared with 1,464 and 719 in the previous year; but, although the numbers are large, the tonnage is comparatively small, as a great proportion of the arrivals and departures in ballast in the case of ports in the Madras Presidency consists of native craft of small average tonnage, carrying on what is practically a coasting trade between the southern ports of Madras and Ceylon.

Steamers adopting the Suez Canal route.

291. The following table shows the number and tonnage of vessels adopting the Suez Canal route, which entered and cleared at Indian ports, with the per-centage of the steam tonnage passing through the canal to the total steam tonnage engaged in the Indian trade with foreign countries :—

—	Entries *viâ* Suez Canal.		Clearances *viâ* Suez Canal.		Total Entries and Clearances *viâ* Suez Canal.		
	Number.	Tons.	Number.	Tons.	Number.	Tons.	Per-centage to Total Steam Tonnage.
1878–79 - -	437	670,703	504	756,254	941	1,426,957	59
1879–80 - -	511	780,102	556	829,667	1,067	1,609,769	57
1880–81 - -	686	1,018,103	773	1,115,769	1,459	2,133,872	60
1881–82 - -	929	1,370,242	1,060	1,517,746	1,989	2,887,988	63
1882–83 - -	711	1,152,440	934	1,433,480	1,645	2,585,920	63

Both the number of vessels and the tonnage are larger than in any year previous to 1881–82, while the per-centage of the tonnage is equal to that of 1881–82, and would have been higher but for the increased employment of steamers in the trade with countries on this side of the Canal.

Movement of shipping.

292. The movement of shipping during the past three years between India and the principal countries with which trade is carried on is shown in the following table, the figures representing entries and clearances combined :—

—	1880–81.		1881–82.		1882–83.	
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
British Possessions :						
United Kingdom -	2,212	2,975,935	2,231	3,071,738	2,082	2,922,798
Aden - - -	81	68,973	112	83,204	92	98,510
Australia - -	80	115,402	92	133,989	165	201,224
West Indies - -	12	11,904	16	11,985	21	16,580
Ceylon - -	5,821	758,478	5,513	762,328	4,893	708,657
Cape of Good Hope -	108	78,686	137	94,413	175	151,865
Hongkong - -	86	119,642	99	133,711	118	168,885
Mauritius - -	223	171,160	255	190,375	198	163,164
Straits Settlements -	802	589,845	945	750,319	730	589,653
Natal - - - -	54	23,545	66	35,861	89	51,480
Foreign Countries :						
Austria - - -	50	66,466	89	132,987	92	150,358
Belgium - - -	11	12,589	74	92,761	63	83,691
France - -	227	235,120	329	383,977	255	356,987
Germany - - -	30	27,397	36	37,661	34	33,842
Holland - - -	27	35,598	27	32,571	22	27,179
Italy - - -	90	140,799	100	144,421	68	106,933
Eastern Coast of Africa	171	47,855	178	66,138	165	62,780
Egypt - - -	114	136,255	290	350,212	175	229,860
United States - -	100	121,161	110	128,329	156	196,306
Arabia - -	521	161,882	496	139,961	538	131,515
China—Treaty Ports -	47	78,806	53	91,099	49	93,235
Persia - - -	321	141,884	353	105,610	316	106,789
Turkey in Asia -	402	126,944	347	114,421	307	53,789

The tonnage employed in the trade with the United Kingdom was 45 per cent. in 1879–80, 46 per cent. in 1880–81, 42 per cent. in 1881–82, and in the past year 41 per cent. of the total tonnage engaged in the trade of India with foreign countries. There is a considerable increase in the number and tonnage of vessels trading with Australia, the West Indies, the Cape of Good Hope, Hongkong, Natal, the United States and Arabia.

Nationalities of vessels.

293. The figures for vessels under British and British Indian registry are given below:—

	British.			British-Indian.		
	Vessels.	Tons.	Average Tonnage.	Vessels.	Tons.	Average Tonnage.
1878–79 -	3,541	4,018,182	1,135	3,162	459,262	145
1879–80 -	3,828	4,403,260	1,150	3,028	401,261	133
1880–81 -	4,368	5,119,860	1,172	2,866	408,587	142
1881–82 -	4,861	5,856,677	1,205	2,868	411,400	143
1882–83 -	4,257	5,366,770	1,261	2,525	361,189	143

The proportion of British tonnage to the total tonnage of the year was 79·14 per cent. in 1880–81 and 79·48 per cent in 1881–82, and 75·89 in the year under review; and of British Indian tonnage for the same period, 6·32, 5·58, and 5·11 per cent., respectively.

294. *Foreign Shipping* represented 12·62 per cent. in 1878–79, 12·06 per cent. in 1879–80, 11·50 in 1880–81, 12·49 in 1881–82, and 16·52 in 1882–83, of the aggregate tonnage. The number and tonnage of the foreign vessels employed in the trade in each of the last five years were:—

	Vessels.	Tons.	Average tonnage.
1878–79	1,261	677,386	537
1879–80 -	1,233	687,862	558
1880–81 -	1,355	743,742	549
1881–82 -	1,599	920,510	576
1882–83 -	1,834	1,168,293	637

The number, tonnage, and average tonnage show a considerable increase in the past year.

The average tonnage of the foreign vessels employed in the Indian trade is, it will be seen, about half that of British vessels. A large proportion of them consists of small barques and brigs trading between India and Mauritius and Réunion and the Mediterranean Coast, Chinese junks and Siamese vessels. The Arab vessels are almost all dhows and buggalows; many of them unseaworthy craft. The proportion of steamers to sailing vessels in the foreign shipping as shown below gives a per-centage of steam tonnage to total tonnage of 21 in 1878–79 and 41 in 1882–83:—

	Steamers.		Sailing Vessels.	
	No.	Tons.	No.	Tons.
1878–79 - -	137	143,169	1,124	534,217
1879–80 - -	191	226,813	1,042	461,049
1880–81 - -	198	239,250	1,157	504,492
1881–82 - -	249	315,871	1,350	604,639
1882–83 - -	341	475,431	1,493	692,862

295. The total number and tonnage of the principal foreign shipping engaged in the trade in the past year, as compared with the three preceding years are shown in the following table:—

		1879–80.	1880–81.	1881–82.	1882–83.
Austrian	No.	46	67	86	97
	Tons	66,645	90,419	112,235	138,215
Belgian	No.	2	5	16	3
	Tons	1,519	3,177	20,281	3,551
French	No.	210	228	226	219
	Tons	117,208	130,511	140,843	191,084
German	No.	111	118	124	238
	Tons	94,132	110,412	112,329	213,495
Italian	No.	96	132	247	281
	Tons	110,255	137,182	230,643	281,454
Norwegian	No.	25	58	80	130
	Tons	23,596	51,568	74,544	107,538
Russian	No.	10	4	12	17
	Tons	9,244	3,136	12,502	13,512
Swedish	No.	17	13	19	36
	Tons	8,728	5,527	8,988	21,045
American	No.	106	85	74	73
	Tons	130,055	107,711	87,346	85,452
Arab	No.	480	543	584	615
	Tons	60,425	76,813	85,853	79,045
Turkish	No.	17	23	20	12
	Tons	14,544	17,416	14,876	10,815

296. The figures for numbers and tonnage of native craft entered and cleared in each of the last five years, are given below; the proportion to the total tonnage being 3·95 in 1878–79, 3·7 in 1879–80, 3·04 in 1880–81, 2·45 in 1881–82, and 2·48 in 1882–83:— Native craft.

	Vessels.	Tons.	Average tonnage.
1878–79	3,762	211,904	56
1879–80	4,071	210,704	52
1880–81	3,716	196,847	53
1881–82	3,414	180,299	53
1882–83	3,099	175,632	57

A very large proportion of these vessels consists of open boats, undecked or partially decked craft, plying between the ports on the Madras Coast, in the Gulf of Cutch, and along the line of coast from Karachi southwards.

297. The following table shows the share of each of the maritime provinces of India in the movement of shipping with cargoes for the last five years:— Share of each province.

		Vessels.	Tons.
Bengal	1878–79	1,430	1,645,762
	1879–80	1,444	1,762,589
	1880–81	1,549	1,880,142
	1881–82	1,680	2,092,975
	1882–83	1,348	1,701,359
Bombay	1878–79	1,632	1,167,044
	1879–80	1,661	1,212,430
	1880–81	1,981	1,567,160
	1881–82	2,171	1,842,082
	1882–83	1,967	1,775,914
Sindh	1878–79	618	205,742
	1879–80	852	264,275
	1880–81	716	302,230
	1881–82	645	217,872
	1882–83	774	281,162

		Vessels.	Tons.
Madras	1878–79	3,744	825,435
	1879–80	3,906	860,650
	1880–81	3,683	906,241
	1881–82	3,756	927,851
	1882–83	3,443	916,082
British Burma	1878–79	996	707,114
	1879–80	1,133	960,702
	1880–81	1,194	1,012,139
	1881–82	1,351	1,118,763
	1882–83	1,334	1,136,718

Except in Sindh, where there is a substantial improvement in both number and tonnage, and in British Burma, which shows a larger tonnage, the figures exhibit a decrease, due to the change in the mode of registration, by which Bengal has been most affected.

Simla,
August 11, 1883.

J. E. O'CONOR.

TABLES

RELATING TO

THE IMPORT AND EXPORT TRADE OF BRITISH INDIA.

NOTE.—*In all these Tables Merchandise does not include Treasure, the details of which will be found at pages 24–27.*

No. 1.

VALUE of the TOTAL IMPORTS and EXPORTS of MERCHANDISE, distinguishing Indian Produce and Manufactures from Foreign Articles Exported, and of GOVERNMENT STORES.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
IMPORTS:	£	£	£	£	£
PRIVATE TRADE	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041
GOVERNMENT STORES*	1,234,399	1,423,837	†2,807,936	†2,121,290	†2,092,670
TOTAL	37,800,594	41,166,003	53,116,770	49,113,374	52,095,711
EXPORTS:					
INDIAN PRODUCE AND MANUFACTURES	58,707,929	64,950,833	71,974,068	79,255,243	80,598,155
FOREIGN MERCHANDISE	2,185,682	2,222,325	2,557,214	2,646,717	2,802,710
TOTAL PRIVATE TRADE	60,893,611	67,173,158	74,531,282	81,901,960	83,400,865
GOVERNMENT STORES*	43,903	39,205	49,320	66,491	84,258
TOTAL	60,937,514	67,212,363	74,580,602	81,968,451	83,485,123
TOTAL IMPORTS AND EXPORTS	98,738,108	108,378,366	127,697,372	131,081,825	135,580,834

* Government Stores (of which a detail will be found at pages 31 to 35) are excluded from tables Nos. 2 to 16, which relate on to private trade.

† Including Stores imported for the East Indian Railway, which is now a State line.

No. 2.

VALUE of the TOTAL IMPORTS of MERCHANDISE from United Kingdom, other British Possessions, and Foreign Countries respectively.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
IMPORTS FROM BRITISH POSSESSIONS:	£	£	£	£	£
UNITED KINGDOM	28,912,136	32,042,848	41,292,635	38,581,671	40,365,926
OTHER PLACES	4,550,544	4,288,828	4,955,423	4,573,365	5,502,472
TOTAL	33,462,680	36,331,676	46,248,058	43,155,036	45,868,398
DITTO FROM FOREIGN COUNTRIES	3,103,515	3,410,490	4,060,776	3,837,048	4,134,643
TOTAL IMPORTS	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041

YEARS 1878-79 TO 1882-83.

No. 3.

VALUE of the TOTAL EXPORTS of INDIAN PRODUCE and MANUFACTURES and of FOREIGN MERCHANDISE together to United Kingdom, other British Possessions, and Foreign Countries respectively.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
EXPORTS TO BRITISH POSSESSIONS:	£	£	£	£	£
UNITED KINGDOM - -	25,903,848	27,394,925	31,007,511	34,917,802	35,429,872
OTHER PLACES - -	18,231,656	17,168,642	18,280,545	17,511,906	18,400,333
TOTAL - -	44,135,504	44,563,567	49,288,056	52,429,708	53,830,205
DITTO TO FOREIGN COUNTRIES -	16,758,107	22,609,591	25,243,226	29,472,252	29,570,660
TOTAL EXPORTS - -	60,893,611	67,173,158	74,531,282	81,901,960	83,400,865

No. 4.

VALUE of the TOTAL IMPORTS of Private Trade into British India, from United Kingdom and Foreign Countries, distinguishing the Proportion viâ Suez Canal from that by other Routes.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
MERCHANDISE:					
VALUE IMPORTED:	£	£	£	£	£
VIÂ SUEZ CANAL - - -	24,983,631	29,924,370	40,266,706	37,682,990	39,962,662
„ OTHER ROUTES - - -	11,582,564	9,817,796	10,042,128	9,309,094	10,040,379
TOTAL - - -	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041
PERCENTAGE VIÂ SUEZ CANAL -	68·33	75·29	80·04	80·19	79·92
DO. OTHER ROUTES -	31·67	24·71	19·96	19·81	20·08
TREASURE:					
VALUE IMPORTED:					
VIÂ SUEZ CANAL - - -	3,106,807	5,582,870	5,279,804	5,479,493	7,209,880
„ OTHER ROUTES - -	3,949,942	6,072,525	3,717,410	5,843,288	6,243,277
TOTAL - - -	7,056,749	11,655,395	8,997,214	11,322,781	13,453,157
PERCENTAGE VIÂ SUEZ CANAL - -	44·02	47·90	58·68	48·39	53·59
DO. OTHER ROUTES - -	55·98	52·10	41·32	51·61	46·41
MERCHANDISE AND TREASURE:					
VALUE IMPORTED:					
VIÂ SUEZ CANAL - - -	28,090,438	35,507,240	45,546,510	43,162,483	47,172,542
„ OTHER ROUTES - - -	15,532,506	15,890,321	13,759,538	15,152,382	16,283,656
TOTAL - -	43,622,944	51,397,561	59,306,048	58,314,865	63,456,198
PERCENTAGE VIÂ SUEZ CANAL - -	64·39	69·09	76·80	74·01	74·34
DO. OTHER ROUTES -	35·61	30·91	23·20	25·99	25·66

YEARS 1878–79 TO 1882–83.

No. 5.

VALUE of the TOTAL EXPORTS, Private Trade, from British India to United Kingdom and Foreign Countries, distinguishing the Proportion sent viâ Suez Canal from that by other Routes.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
MERCHANDISE:					
VALUE EXPORTED:	£	£	£	£	£
VIÂ SUEZ CANAL	21,920,404	25,897,990	33,223,284	43,025,777	44,164,518
„ OTHER ROUTES	38,973,207	41,275,168	41,307,998	38,876,183	39,236,347
TOTAL	60,893,611	67,173,158	74,531,282	81,901,960	83,400,865
PERCENTAGE VIÂ SUEZ CANAL	36·00	38·55	44·58	52·53	52·95
Do. OTHER ROUTES	64·00	61·45	55·42	47·47	47·05
TREASURE:					
VALUE EXPORTED:					
VIÂ SUEZ CANAL	2,527,492	441,653	176,520	95,587	273,770
„ OTHER ROUTES	1,368,053	1,487,175	1,232,884	1,001,800	707,089
TOTAL	3,895,545	1,928,828	1,409,404	1,097,387	980,859
PERCENTAGE VIÂ SUEZ CANAL	64·88	22·90	12·51	8·70	27·91
Do. OTHER ROUTES	35·12	77·10	87·49	91·30	72·09
MERCHANDISE AND TREASURE:					
VALUE EXPORTED:					
VIÂ SUEZ CANAL	24,447,896	26,339,643	33,399,804	43,121,364	44,438,288
„ OTHER ROUTES	40,341,260	42,762,343	42,540,882	39,877,983	39,943,436
TOTAL	64,789,156	69,101,986	75,940,686	82,999,347	84,381,724
PERCENTAGE VIÂ SUEZ CANAL	37·73	38·12	43·99	51·95	52·66
Do. OTHER ROUTES	62·27	61·88	56·01	48·05	47·34

No. 6.

VALUE of the TOTAL PRIVATE TRADE with United Kingdom and FOREIGN COUNTRIES Imported into and Exported from British India, distinguishing the Proportion conveyed by the Suez Canal from that by other Routes.

	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
TOTAL PRIVATE TRADE:					
IMPORTED AND EXPORTED:					
VALUE OF MERCHANDISE:	£	£	£	£	£
VIÂ SUEZ CANAL	46,904,035	55,822,360	73,489,990	80,708,767	84,127,180
„ OTHER ROUTES	50,555,771	51,092,964	51,350,126	48,185,277	49,276,726
TOTAL	97,459,806	106,915,324	124,840,116	128,894,044	133,403,906
PERCENTAGE OF MERCHANDISE:					
VIÂ SUEZ CANAL	48·12	52·21	58·87	62·61	63·06
„ OTHER ROUTES	51·88	47·79	41·13	37·39	36·94
TOTAL TREASURE:					
IMPORTED AND EXPORTED:					
VALUE VIÂ SUEZ CANAL	5,634,299	6,024,523	5,456,324	5,575,080	7,483,650
„ OTHER ROUTES	5,317,995	7,559,700	4,950,294	6,845,088	6,950,966
TOTAL	10,952,294	13,584,223	10,406,618	12,420,168	14,434,016
PERCENTAGE:					
VIÂ SUEZ CANAL	51·44	44·35	52·43	44·88	51·84
„ OTHER ROUTES	48·56	55·65	47·57	55·12	48·16
TOTAL MERCHANDISE AND TREASURE:					
IMPORTED AND EXPORTED:					
VALUE VIÂ SUEZ CANAL	52,538,334	61,846,883	78,946,314	86,283,847	91,610,830
„ OTHER ROUTES	55,873,766	58,652,664	56,300,420	35,030,365	56,227,092
GRAND TOTAL	108,412,100	120,499,547	135,246,734	141,314,212	147,837,922
PERCENTAGE:					
VIÂ SUEZ CANAL	48·46	51·33	58·37	61·05	61·96
„ OTHER ROUTES	51·54	48·67	41·63	38·95	38·04

YEARS 1878-79 TO 1882-83.

No. 7.

VALUE of the TOTAL IMPORTS of MERCHANDISE into British India from each British Possession and Foreign Country.

COUNTRIES.	YEARS ENDED 31st MARCH				
	1879.	1880.	1881.	1882.	1883.
BRITISH POSSESSIONS :	£	£	£	£	£
United Kingdom	28,912,136	32,042,848	41,292,635	38,581,671	40,365,926
Gibraltar	13,624	12,623	10,357	8,542	6,707
Malta	5,381	8,326	4,866	4,645	5,378
Canada	—	—	266	—	—
Aden	101,071	86,152	88,941	72,650	69,588
Mauritius	1,303,321	833,040	1,206,190	964,698	882,706
Cape of Good Hope (including Port Elizabeth)	4,033	3,663	3,265	2,686	4,646
Natal	1,493	21	688	464	1,863
Ceylon	563,257	481,098	495,381	401,839	573,776
Straits Settlements	1,165,875	1,278,645	1,476,244	1,541,885	1,596,692
China, Hong Kong	1,267,671	1,340,900	1,557,170	1,349,967	1,884,525
Australia (including Tasmania and New Zealand)	124,818	244,360	112,055	225,989	476,591
Total	33,462,680	36,331,676	46,248,058	43,155,036	45,868,398
FOREIGN COUNTRIES :					
Austria	121,622	116,395	228,486	295,861	270,395
Belgium	266	7	950	2,250	78,434
Denmark	23	—	—	—	—
France	391,034	428,279	705,580	677,561	484,367
Germany	51,632	66,271	68,518	78,252	91,448
Greece	268	185	62	267	729
Holland	22,302	15,770	19,010	1,518	18,461
Italy	383,014	449,606	576,327	524,433	444,433
Norway	—	—	—	58	—
Portugal	200	183	277	567	622
Russia	—	—	40,209	37,858	10,189
Spain (excluding Gibraltar)	45	37	1,355	514	855
Sweden	—	19	—	—	—
Turkey in Europe	870	2,250	1,155	1,879	1,292
America - United States	348,823	526,262	490,848	466,064	934,342
America - South	63	695	4,180	76	3,564
West Indies*	5	500	535	2	536
Abyssinia	—	—	3,075	51	542
Africa, Eastern Coast - Madagascar	710	1,224	—	—	1,364
Africa, Eastern Coast - Mozambique	62,073	53,299	58,722	55,749	37,803
Africa, Eastern Coast - Zanzibar	152,005	241,676	248,832	244,064	266,844
Africa, Eastern Coast - Other Ports	—	—	—	5,350	20,774
Egypt	42,104	30,104	41,755	48,196	44,085
Réunion	607	315	663	681	465
Arabia	308,027	346,819	334,848	328,321	282,442
Persia and Persian Gulf	566,736	537,210	490,057	493,620	573,620
Mekran and Soumiani	63,336	105,247	59,109	67,580	61,395
Maldive Islands	29,297	18,085	24,276	22,693	13,231
China (Treaty Ports)	126,703	238,175	432,592	190,994	187,512
Japan	1,747	1,007	6,661	3,190	19,173
Java	529	118	19,930	14	155
Sumatra	37,718	24,561	12,516	17,796	27,747
Siam (including Salang or Junk Ceylon)	9,714	1,546	7,611	11,712	23,663
Turkey in Asia	378,445	202,494	181,923	251,715	233,273
Other countries	3,597	2,151	714	8,162	888
Total	3,103,515	3,410,490	4,060,776	3,837,048	4,134,643
TOTAL FROM BRITISH POSSESSIONS AND FOREIGN COUNTRIES	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041

* British and Foreign possessions are not shown separately.

YEARS 1878-79 TO 1882-83.

No. 8.

VALUE of the TOTAL EXPORTS of INDIAN PRODUCE and MANUFACTURES and FOREIGN (including BRITISH and COLONIAL) MERCHANDISE together from British India to each British Possession and Foreign Country.

COUNTRIES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom	25,903,848	27,394,925	31,007,511	34,917,802	35,429,872
Gibraltar	149	7,856	443	54,715	250,585
Malta	34,672	146,508	490,866	705,943	755,138
Canada	—	—	12	—	13,493
Aden	372,075	468,695	578,385	483,880	575 672
Mauritius	1,175,716	994,660	756,814	720,344	592,669
Cape of Good Hope (including Port Elizabeth)	102,669	78,383	122,160	76,168	71,500
Natal	85,145	23,240	49,931	73,178	65,163
St. Helena	3,095	2,568	1,755	—	28,173
Ceylon	2,949,071	2,002,032	1,778,531	1,615,316	1,392,616
Straits Settlements	2,732,276	2,723,298	3,161,747	3,524,105	3,638,735
China, Hong Kong	10,260,193	10,261,508	10,806,573	9,454,493	9,927,671
Australia (including Tasmania and New Zealand)	516,595	459,894	533,328	803,764	1,088,918
Total	44,135,504	44,563,567	49,288,056	52,429,708	53,830,205
FOREIGN COUNTRIES:					
Austria	1,394,911	1,859,015	2,226,011	2,436,227	2,602,556
Belgium	1,228	119,040	335,033	1,970,579	2,151,728
Denmark	—	—	—	20,650	6,297
France	3,941,572	4,853,884	6,496,012	8,014,017	7,207,962
Germany	203,467	272,950	337,282	758,393	517,764
Greece	833	400	3,839	14,174	43,999
Holland	265,873	213,468	421,715	515,731	386,201
Italy	1,673,195	2,214,839	2,781,204	3,107,401	3,383,508
Portugal	4,935	3,937	361	7,350	17,097
Russia	135,255	7,756	181,981	51,493	123,742
Spain (excluding Gibraltar)	43,223	113,742	393,510	154,358	303,937
Sweden	—	—	57,175	—	—
Turkey in Europe	6,345	6,926	9,634	10,571	11,183
America — United States	2,038,690	3,286,650	2,618,225	2,695,433	3,343,218
America — South	276,783	265,421	238,433	209,397	276,530
West Indies *	151,346	128,570	83,083	141,407	128,844
Abyssinia	—	—	717	8,195	7,129
Africa, Eastern Coast — Madagascar	514	1,201	—	2,189	6,352
Africa, Eastern Coast — Mozambique	81,671	118,493	196,342	124,601	166,428
Africa, Eastern Coast — Zanzibar	241,302	223,572	378,921	336,139	415,285
Africa, Eastern Coast — Other Ports	—	—	—	4,288	987
Egypt	346,036	971,785	1,423,395	1,715,136	2,113,167
Réunion	191,330	152,111	243,594	179,689	213,643
Arabia	764,022	850,456	987,482	915,563	776,269
Persia and Persian Gulf	1,034,750	1,032,154	1,043,651	1,170,743	1,223,878
Mekran and Sonmiani	54,668	65,261	58,443	49,817	55,043
Maldive Islands	42,110	27,519	38,997	30,811	27,305
China (Treaty Ports)	3,413,097	5,262,170	4,137,077	4,170,556	3,232,435
Japan	50,423	85,894	107,364	136,016	231,994
Java	2,060	6,359	17,708	31,121	58,626
Sumatra	31,034	42,471	15,706	22,394	12,866
Siam (including Salang or Junk Ceylon)	21,348	29,619	34,199	35,114	37,122
Turkey in Asia	345,347	393,358	375,336	345,968	414,192
Other countries	739	570	796	86,731	83,373
Total	16,758,107	22,609,591	25,243,226	29,472,252	29,570,660
TOTAL TO BRITISH POSSESSIONS AND FOREIGN COUNTRIES	60,893,611	67,173,158	74,531,282	81,901,960	83,400,865

* See note on previous page.

YEARS 1878-79 TO 1882-83.

No. 9.

VALUE of the TOTAL EXPORTS of INDIAN PRODUCE and MANUFACTURES from British India to each British Possession and Foreign Country.

COUNTRIES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom	25,561,437	26,959,420	30,464,243	34,342,468	34,901,783
Gibraltar	92	7,640	402	52,891	250,536
Malta	34,204	146,271	490,394	704,161	753,521
Canada	—	—	12	—	13,493
Aden	292,372	384,244	496,694	415,116	486,278
Mauritius	1,149,986	972,398	737,856	695,516	563,521
Cape of Good Hope (including Port Elizabeth)	101,001	78,280	120,215	73,777	69,889
Natal	84,714	23,074	48,797	72,012	58,317
St. Helena	3,070	2,518	1,755	—	28,123
Ceylon	2,903,278	1,956,506	1,728,563	1,567,923	1,342,664
Straits Settlements	2,486,928	2,511,648	2,921,428	3,335,670	3,428,701
China, Hong Kong	10,151,258	10,141,294	10,688,319	9,326,809	9,808,070
Australia (including Tasmania and New Zealand)	513,884	457,621	529,870	799,688	1,082,534
Total	43,282,224	43,640,914	48,228,548	51,386,031	52,787,430
FOREIGN COUNTRIES:					
Austria	1,391,218	1,857,426	2,222,923	2,434,726	2,600,654
Belgium	1,228	116,255	334,845	1,970,314	2,150,056
Denmark	—	—	—	20,650	6,297
France	3,935,225	4,844,578	6,485,688	8,005,872	7,192,372
Germany	203,277	272,610	337,261	757,996	516,212
Greece	794	200	3,834	13,929	43,704
Holland	265,819	213,418	421,593	515,671	385,901
Italy	1,668,415	2,208,087	2,774,678	3,102,381	3,373,107
Portugal	4,932	3,817	328	7,325	17,097
Russia	135,255	7,375	178,384	51,423	123,706
Spain (excluding Gibraltar)	43,223	113,742	393,510	154,358	303,937
Sweden	—	—	57,175	—	—
Turkey in Europe	5,601	5,467	7,057	9,926	8,770
America — United States	2,036,760	3,255,759	2,605,691	2,681,827	3,316,445
America — South	272,887	265,166	238,417	209,382	274,727
West Indies*	146,993	128,068	82,989	141,407	128,705
Abyssinia	—	—	717	3,844	3,605
Africa, Eastern Coast — Madagascar	103	184	—	1,558	1,881
Africa, Eastern Coast — Mozambique	30,461	38,590	97,088	50,357	66,565
Africa, Eastern Coast — Zanzibar	126,072	99,097	188,711	181,185	248,229
Africa, Eastern Coast — Other Ports	—	—	—	3,947	987
Egypt	335,652	910,395	1,374,735	1,684,283	2,071,963
Réunion	190,488	151,958	243,361	179,345	213,065
Arabia	567,682	699,528	739,023	678,150	536,003
Persia and Persian Gulf	265,476	330,685	321,024	276,363	303,236
Mekran and Sonmiani	28,033	44,752	42,169	32,302	37,990
Maldive Islands	38,964	25,358	35,897	27,807	24,441
China (Treaty Ports)	3,411,936	5,257,858	4,136,352	4,161,755	3,229,607
Japan	49,077	83,692	105,700	134,185	229,824
Java	2,038	5,178	16,628	30,744	58,221
Sumatra	30,381	42,181	14,829	21,938	12,618
Siam (including Salang or Junk Ceylon)	21,348	28,749	34,137	34,951	26,133
Turkey in Asia	216,223	299,385	250,434	203,018	221,740
Other countries	144	361	342	86,293	82,927
Total	15,425,705	21,309,919	23,745,520	27,869,212	27,810,725
TOTAL TO BRITISH POSSESSIONS AND FOREIGN COUNTRIES	58,707,929	64,950,833	71,974,068	79,255,243	80,598,155

* See note on p. 4.

YEARS 1878-79 TO 1882-83.

No. 10.

VALUE of the TOTAL EXPORTS of FOREIGN (including BRITISH and COLONIAL) MERCHANDISE from British India to each British Possession and Foreign Country.

COUNTRIES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom	342,411	435,505	543,268	575,334	528,089
Gibraltar	57	216	41	1,824	49
Malta	468	237	472	1,782	1,617
Aden	79,703	84,451	81,691	68,764	89,394
Mauritius	25,730	22,262	18,958	24,828	29,148
Cape of Good Hope (including Port Elizabeth)	1,668	103	1,945	2,391	1,611
Natal	431	166	1,134	1,166	6,846
St. Helena	25	50	—	—	50
Ceylon	45,793	45,526	49,968	47,393	49,952
Straits Settlements	245,348	211,650	240,319	188,435	210,034
China, Hong Kong	108,935	120,214	118,254	127,684	119,601
Australia (including Tasmania and New Zealand)	2,711	2,273	3,458	4,076	6,384
Total	853,280	922,653	1,059,508	1,043,677	1,042,775
FOREIGN COUNTRIES:					
Austria	3,693	1,589	3,088	1,501	1,902
Belgium	—	2,785	188	265	1,672
France	6,347	9,306	10,324	8,145	15,590
Germany	190	340	21	397	1,552
Greece	39	200	5	245	295
Holland	54	50	122	60	300
Italy	4,780	6,752	6,526	5,020	10,401
Portugal	3	120	33	25	—
Russia	—	381	3,597	70	36
Turkey in Europe	744	1,459	2,577	645	2,413
America — United States	1,930	30,891	12,534	13,606	26,773
America — South	3,896	255	16	15	1,803
West Indies*	4,353	502	94	—	139
Abyssinia	—	—	—	4,351	3,524
Africa, Eastern Coast — Madagascar	411	1,017	—	631	4,471
Africa, Eastern Coast — Mozambique	51,210	79,903	99,254	74,244	99,863
Africa, Eastern Coast — Zanzibar	115,230	124,475	190,210	154,954	167,056
Africa, Eastern Coast — Other Ports	—	—	—	341	—
Egypt	10,384	61,390	48,660	30,853	41,204
Réunion	842	153	233	344	578
Arabia	196,340	150,928	248,459	237,413	240,266
Persia and Persian Gulf	769,274	701,469	722,627	894,380	920,642
Mekran and Sonmiani	26,635	20,509	16,274	17,515	17,053
Maldive Islands	3,146	2,161	3,100	3,004	2,864
China (Treaty Ports)	1,161	4,312	725	8,801	2,828
Japan	1,346	2,202	1,664	1,831	2,170
Java	22	1,181	1,080	377	405
Sumatra	653	290	877	456	248
Siam (including Salang or Junk Ceylon)	—	870	62	163	989
Turkey in Asia	129,124	93,973	124,902	142,950	192,452
Other countries	595	209	454	438	446
Total	1,332,402	1,299,672	1,497,706	1,603,040	1,759,935
TOTAL TO BRITISH POSSESSIONS AND FOREIGN COUNTRIES	2,185,682	2,222,325	2,557,214	2,646,717	2,802,710

* See note on p. 4.

YEARS 1878-79 TO 1882-83.

No. 11.

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES IMPORTED into British India.

ARTICLES.		YEARS ENDED 31st MARCH				
		1879.	1880.	1881.	1882.	1883.
Animals, Living:						
Horses	No.	3,350	3,606	3,475	5,219	5,473
Other Kinds	„	2,186	1,750	2,396	1,740	1,226
Books and Printed Matter, including Maps and Charts	Cwts.	9,276	7,955	9,028	12,082	11,134
Building and Engineering Materials:						
Asphalte	„	61,189	22,478	18,702	40,221	39,570
Bricks	No.	1,150,328	959,034	1,001,447	2,079,272	2,740,234
Cement	Cwts.	258,223	195,275	188,128	341,906	268,378
Chalk and Lime	„	70,996	43,739	48,410	33,311	54,934
Clay	„	11,342	13,715	8,795	12,102	26,432
Earthenware piping	„	4,802	7,344	37,063	11,407	27,833
Other Sorts	„	29,207	32,334	29,303	35,619	40,921
Candles	Lbs.	1,929,579	3,156,667	2,428,027	2,281,983	2,704,397
Canes and Rattans	Cwts.	22,809	20,617	21,164	29,559	24,663
Caoutchouc, Raw	„	114	104	349	15	—
Clocks and Watches	No.	36,634	40,751	69,271	73,989	76,300
Coal, Coke, and Patent Fuel	Tons	475,960	590,923	683,768	637,124	628,824
Coffee	Lbs.	1,177,792	2,274,272	2,530,976	3,789,408	3,348,352
Coir, Unmanufactured	Cwts.	104	3	108	10	5
„ Manufactures of	„	11,926	9,788	9,613	8,550	8,930
Corals, Real	Lbs.	79,643	71,674	107,373	155,396	152,372
Cordage and Rope of Vegetable Fibre (excluding Jute)	Cwts.	9,461	9,240	10,593	11,218	11,835
Corks	„	1,561	1,599	1,838	1,695	1,586
Cotton, Raw	Lbs.	7,337,680	8,652,560	6,364,400	4,656,288	4,533,200
do. Twist	*Free* „	*1,813,096*	*2,547,636*	*4,400,530*	*6,352,164*	*44,559,175*
	Dutiable „	*31,332,555*	*30,665,316*	*41,476,045*	*34,409,587*	—
Total Twist		33,145,651	33,212,952	45,876,575	40,761,751	44,859,175
Cotton. Manufactures of:						
Piece Goods:						
Grey	*Free* Yards	*21,796,881*	*374,360,464*	*815,871,943*	*856,963,146*	*1,086,285,672*
	Dutiable „	*753,323,513*	*534,269,669*	*354,681,876*	*241,498,349*	—
Total	Yards	775,120,394	908,630,133	1,170,553,819	1,098,461,495	1,086,285,672
White	„	192,098,379	226,483,857	285,358,911	269,804,109	233,373,431
Coloured and printed, including Turkey Red	„	160,377,489	198,457,802	318,051,544	254,842,804	320,935,918
Handkerchiefs and Shawls	No.	8,300,612	10,053,422	17,339,415	8,767,877	15,903,219
Lace and Patent Net	Yards	941,445	1,644,254	2,243,836	1,193,647	1,954,179
Canvas	„	36,759	54,771	35,834	27,616	39,904
Other Sorts	„	135,311	169,196	263,296	122,375	209,987
	Lbs.	330,100	163,507	171,085	217,705	210,069
Thread	„	798,870	670,404	935,467	613,003	854,471
Drugs, Medicines, and Chemical Products:						
Alum	„	6,788,656	4,324,992	6,989,248	6,984,320	6,841,744
Brimstone	„	2,750,944	1,491,728	1,585,472	2,769,312	2,452,352
Camphor	„	883,261	1,230,758	1,197,991	1,203,974	2,022,603
Cassia Lignea	„	1,016,064	992,108	2,201,920	1,086,960	1,482,880
Copperas	„	1,858,192	3,890,992	1,910,384	2,384,592	1,250,817
Quinine	„	5,940	7,409	3,964	10,615	7,585
Sulphuric acid	„	427,616	656,768	894,320	994,760	1,551,152
Total Drugs, &c.	„	13,730,673	12,594,755	14,783,299	15,389,533.	15,609,133
Dyeing and Colouring Materials, except Lac	„	3,466,410	2,644,087	3,940,868	5,099,749	5,397,469

YEARS 1878-79 TO 1882-83.

No. 11—*continued.*

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES IMPORTED into British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
Flax, Raw - - - - Lbs. -	134,461	47,530	2,735	1,415	87,836
Manufactures of:					
Twist and Yarn - - „ -	1,933	1,809	3,882	12,899	20,684
Piece Goods - Yards -	1,049,422	857,492	1,171,138	953,564	1,330,640
Thread - - - Lbs.	90,181	109,247	68,359	86,177	93,246
Canvas - - - Yards -	1,718,204	1,601,469	1,606,417	1,527,005	1,752,573
Other sorts - - - Lbs. -	191,806	296,237	162,179	246,633	219,595
Fruits and Vegetables:					
Cocoanuts - - - No. -	15,872,032	14,229,440	18,065,461	19,383,476	14,198,709
Glass and Manufactures of:					
Beads and False Pearls - - Cwts. -	16,177	13,751	15,483	16,724	19,897
Bottles - - - „ -	12,645	10,440	10,681	15,907	11,562
=*Gross* -	=*10,280*	=*8,789*	=*9,234*	=*11,727*	=*10,691*
Sheet and Plate - - Supl. Ft. -	2,683,057	4,401,665	3,679,181	4,617,918	4,362,841
Grain and Pulse:					
Gram - - - - Cwts. -	12,095	5,126	549	1,044	5,998
Rice - - - - „ -	116,605	51,826	3,655	1,666	539
Wheat - - - - „ -	411,282	12,461	82	206,939	197,826
Pulse and other sorts - - „ -	242,720	81,380	14,451	99,450	24,419
Total Grains - „ -	782,702	150,793	18,737	309,099	228,782
Gums and Resins:					
Cutch and Gambier - - „ -	16,779	11,998	19,621	17,762	17,687
Resin - - - „ -	17,058	7,436	15,862	25,074	19,060
Other sorts - - - „ -	26,953	37,677	58,443	64,203	51,229
Total Gums - „ -	60,790	57,111	93,926	107,039	87,976
Hemp, Raw - - - „ -	7,427	6,716	6,769	7,218	7,533
Manufactures of - - Yards -	214,224	30,477	18,409	24,011	76,567
No. -	10,066	8,792	6,339	27,651	26,070
Hides and Skins:					
Hides, Raw and Dressed - Cwts. -	3,172	3,723	7,074	5,492	5,963
Skins, do. do. - - „ -	1,875	4,439	5,833	5,011	5,284
Total Hides and Skins „ -	5,047	8,162	12,907	10,503	11,247
Hops - - - - „ -	1,998	3,185	2,716	2,795	1,940
Horns - - - - „ -	1,205	240	1,498	712	580
Ice - - - - „ -	268,011	147,360	10,500	—	—
Ivory, Unmanufactured - Lbs. -	405,988	431,740	471,689	505,724	448,397
Jute:					
Raw - - - - Cwts. -	1,636	11	—	132	4,454
Manufactures of: Gunny Bags No. -	1,392,006	1,748,370	1,924,316	2,091,695	2,029,701
„ Cloths Yards -	214,764	86,798	15,826	133,708	268,485
Rope, Twine, &c. Cwts. -	159	154	349	76	223
Lac - - - - - „ -	625	391	2,317	1,097	1,570
Liquors:					
Ale, Beer, and Porter - Gallons -	1,089,211	1,065,347	1,152,678	1,199,395	1,170,554
Spirits - - - - „ -	692,384	814,334	848,238	842,739	949,169
Wines and Liqueurs - - „ -	487,787	443,985	481,153	430,900	418,169
Other sorts - - - „ -	11,590	8,608	7,310	7,346	6,732
Total Liquors - „ -	2,280,972	2,332,174	2,489,379	2,480,380	2,544,624
Manures - - - - Tons -	464	284	941	156	170
Mats - - - - - Sq. Yards -	671,964	713,069	960,776	804,591	1,262,566
Metals and Manufactures of:					
Brass - - - - Cwts. -	6,812	10,279	11,559	9,473	11,962
Copper - - - „ -	289,853	386,173	381,683	338,108	450,098
Iron - - - - „ -	2,365,306	2,111,156	2,665,604	2,452,507	3,151,935
Lead - - - - „ -	66,463	73,480	56,782	67,381	73,583
Quicksilver - - - Lbs. -	250,884	531,393	162,914	141,796	354,689
Spelter or Zinc - - - Cwts. -	129,661	127,138	148,893	135,880	127,383
Steel - - - - „ -	71,475	95,953	83,047	174,789	212,900
Tin - - - - „ -	34,989	20,840	30,957	26,977	42,718
Unenumerated - - - „ -	4,840	1,701	4,514	4,164	5,339
Total Metals, &c. - Cwts. -	2,969,399	2,826,720	3,483,039	3,209,279	4,075,918
Lbs. -	250,884	531,393	162,914	141,796	354,689

YEARS 1878-79 TO 1882-83.

No. 11—*continued.*

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES IMPORTED into British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
Oils:					
Animal - - - Gallons -	10,613	29,041	16,384	45,399	25,488
Essential - - „ -	32,383	476	1,831	1,998	1,391
Mineral - - - „ -	3,775,674	7,888,247	10,060,026	9,883,049	21,059,668
Vegetable, not Essential - { „ -	518,545	350,640	208,430	303,595	780,974
{ Cwts. -	123	178	—	—	—
Total Oils - { Gallons -	4,337,215	8,268,404	10,286,671	10,234,041	21,867,521
{ Cwts. -	123	178	—	—	—
Oil and Floor Cloth - - Sq. Yards -	107,301	88,884	154,067	253,120	240,478
Paper and Pasteboard:					
Printing Paper - - Cwts. -	52,729	52,263	73,428	76,256	76,478
Other kinds, except Stationery and Writing Paper - - „ -	15,883	19,465	27,272	29,354	24,297
Pitch, Tar, and Dammer - - „ -	70,845	86,254	62,391	71,918	92,494
Provisions:					
Bacon and Hams - - „ -	559,783	609,167	593,681	621,075	515,820
Butter - - - „ -	116,757	132,357	170,783	156,265	196,242
Cheese - - - „ -	506,986	477,002	498,378	470,798	478,510
Fishmaws, Sharkfins, Singally, and Sozille „ -	1,238,728	1,145,968	979,014	972,912	1,080,470
Fruits and Vegetables, Dried, Salted, or Preserved „ -	73,338,160	93,197,216	77,425,264	79,821,168	86,459,968
Ghee - - - „ -	1,089,847	499,468	49,864	413,942	492,760
Salted Fish - - - „ -	6,710,842	7,337,415	7,125,927	12,811,805	10,621,929
Other sorts - - - „ -	14,994,380	14,892,345	14,417,045	14,186,142	14,347,816
Total Provisions - „ -	98,555,483	118,290,938	101,259,956	109,454,107	114,193,515
Railway Materials for construction Cwts. -	1,661,623	2,129,119	*1,378,209	*1,528,880	*2,107,390
Salt - - - „ -	5,483,600	7,044,760	7,467,520	7,144,480	6,761,300
Seeds, Essential - - - „ -	74,445	94,798	36,834	28,622	37,947
Shells and Cowries - { No. -	4,423,314	5,240,797	8,241,061	7,988,579	6,228,994
{ Cwts. -	21,308	22,798	28,726	21,879	21,631
Silk, Raw - - Lbs. -	1,813,993	2,005,020	2,511,802	1,760,595	2,386,150
Silk, Manufactures of:					
Piece Goods - - - Yards -	7,350,804	7,467,815	11,628,163	10,737,731	8,518,119
Goods mixed with other Materials „ -	1,535,965	1,035,643	1,945,922	1,461,428	1,153,142
Thread - - - - Lbs. -	2,021	1,466	1,045	1,618	2,989
Other sorts - - - „ -	1,428	874	1,327	1,567	1,686
Soap - - - - - Cwts. -	16,748	20,807	24,565	30,642	34,546
Spices:					
Cloves - - - Lbs. -	1,644,920	2,217,489	2,583,352	2,653,836	3,878,232
Nutmegs - - - „ -	321,551	266,908	350,254	386,384	460,435
Betelnuts - - - „ -	27,723,433	21,585,601	27,973,690	24,960,078	23,693,555
Pepper - - - „ -	6,842,010	9,040,141	6,605,964	6,399,167	5,168,286
Other sorts - - - „ -	284,149	334,066	393,002	376,669	263,461
Total Spices - „ -	36,816,063	33,444,205	37,906,762	34,776,134	33,463,969
Stone and Marble - - - Cwts. -	16,663	17,413	48,107	44,747	45,305
Sugar, Refined - - - „ -	918,202	647,630	982,262	772,519	669,348
Unrefined - - - „ -	5,179	4,379	4,059	3,463	3,324
Tallow and Grease - - - „ -	3,077	2,312	2,191	885	1,556
Tea - - - - - Lbs. -	1,822,345	2,534,518	3,322,407	2,845,212	2,751,085
Tobacco, Manufactured - - „ -	1,144,579	709,325	963,579	628,974	1,016,725
„ Unmanufactured - - „ -	290,655	277,109	537,552	780,716	467,708
Umbrellas - - - - No. -	3,214,429	2,845,011	3,675,998	2,941,124	3,353,055
Wax - - - - - Cwts. -	1,039	1,081	2,583	1,812	790
Wool, Raw - - - Lbs. -	2,722,041	3,564,939	2,775,554	2,990,077	2,781,257
Wool, Manufactures of:					
Mixed and Piece Goods - Yards -	7,611,549	7,672,043	11,254,429	8,850,816	6,932,779
Shawls - - - - No. -	427,412	446,582	499,896	395,622	349,764
Braids - Lbs -	176,350	190,745	222,537	231,427	243,783
Other sorts - - - - „ -	522,865	592,258	687,678	678,024	813,714

* Excluding materials imported for the East Indian Railway, now included under Government Stores, it being a State line.

No. 12.

TOTAL VALUE of the PRINCIPAL and OTHER ARTICLES IMPORTED into British India.

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Agricultural Implements	36,942	36,548	39,586	39,918	40,891
Animals, Living:					
Horses	125,783	116,795	111,850	203,987	186,815
Other Kinds	1,879	3,012	5,957	4,557	3,567
Apparel	510,511	531,030	658,446	641,404	769,752
Arms, Ammunition, and Military Stores	51,267	58,860	61,590	75,248	79,577
Art, Works of	30,153	16,348	24,802	26,567	35,854
Books and Printed Matter, including Maps and Charts	122,427	114,050	125,616	133,675	143,551
Building and Engineering Materials:					
Asphalte	14,328	4,652	5,164	8,602	9,580
Bricks	6,134	6,382	6,196	10,595	19,488
Cement	60,293	43,056	43,884	79,325	59,210
Chalk and Lime	4,146	1,929	2,615	1,915	3,180
Clay and other Articles used in Building	1,632	2,315	1,240	1,952	3,985
Earthenware piping	1,202	7,189	13,672	3,167	9,329
Other sorts	1,463	1,910	1,657	4,290	2,395
Total Building Materials	89,198	67,433	74,428	109,846	107,167
Cabinet Ware and Furniture	19,233	21,807	27,583	34,397	50,776
Candles	76,167	115,441	82,923	75,830	88,975
Canes and Rattans	18,898	19,303	19,956	29,275	24,648
Caoutchouc—Raw	814	942	3,193	126	—
Manufactures of	9,663	13,879	14,030	18,498	21,101
Carriages and Conveyances, other than Railway	23,599	21,046	40,542	55,924	51,213
China and Japan Ware, including Lacquered Ware	19,413	20,695	30,659	38,766	38,895
Clocks and Watches	48,347	54,208	82,044	83,190	92,394
Coal, Coke, and Patent Fuel	889,477	1,138,207	1,239,855	1,020,044	1,019,883
Coffee	32,516	50,155	86,497	103,808	75,255
Coir, Unmanufactured, and Manufactured (excluding Rope)	11,826	10,073	9,498	7,783	8,614
Corals, Real, or Unwrought	81,862	123,829	137,633	185,354	195,937
Cordage and Rope of Vegetable Fibre (excluding Jute)	28,852	29,039	32,280	32,248	43,169
Corks	22,510	23,994	28,846	25,272	23,580
Cotton, Raw	159,930	206,471	145,553	104,277	98,120
Twist	2,779,772	2,745,306	3,699,177	3,222,065	3,378,190
Cotton, Manufactures of:					
Piece Goods:					
Grey: Value under denomination of Yards	8,648,845	10,391,903	13,545,932	12,894,877	12,650,397
White: Ditto „	2,559,904	3,052,058	3,690,799	3,563,332	3,307,199
Coloured and Printed, including Turkey Red: Ditto „	2,588,335	3,129,947	5,147,639	3,964,051	4,999,243
Handkerchiefs and Shawls Ditto No.	135,268	142,042	242,859	142,782	213,568
Lace and Patent Net Ditto Yards	25,472	47,145	75,375	41,453	65,032
Canvas: Ditto Value	1,511	1,754	1,950	1,421	2,070
Other Sorts: Ditto Yards	5,158	7,402	11,412	5,682	11,358
Other Sorts: Ditto Lbs.	29,452	13,658	15,479	18,025	17,314
Other Sorts: Ditto Value only	41,007	49,857	54,987	55,798	56,852
Thread: Ditto Lbs.	91,832	79,745	124,285	84,678	108,839
Total Cotton Manufactures	14,126,784	16,915,511	22,910,717	20,772,099	21,431,872
Drugs, Medicines, and Chemical products:					
Alum	27,680	18,390	28,240	28,214	26,394
Brimstone	16,491	8,129	8,844	15,814	13,216
Camphor	40,767	55,491	57,666	59,091	91,241
Cassia Lignea	21,758	20,949	46,858	19,089	26,154
Copperas	5,488	12,074	5,100	6,541	3,407
Quinine	65,000	86,007	42,951	99,863	64,891
Sulphuric Acid	5,405	9,067	12,127	11,475	11,599
Other Sorts	198,451	203,334	263,276	274,529	281,116
Total Drugs, &c.	381,040	413,441	465,062	514,616	518,018
Dyeing and Colouring Materials, except Lac	96,377	145,237	220,354	171,491	206,640
Earthen and Porcelain Ware	124,508	122,484	135,066	160,564	170,002
Fireworks	36,808	39,413	29,506	44,823	56,418

YEARS 1878-79 TO 1882-83.

No. 12—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES Imported into British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Flax, Raw	3,534	1,663	69	50	2,765
Twist and Yarn	122	56	159	460	677
Manufactures of:					
Piece Goods	32,370	30,418	41,678	33,758	41,297
Thread	6,637	7,893	6,109	7,117	6,842
Canvas	79,498	72,646	72,975	68,933	77,708
Other Sorts, including Bags and Sacks	14,605	10,836	10,529	16,492	14,245
Fruits and Vegetables, including Cocoanuts	102,795	90,802	136,042	158,216	211,435
Glass and Manufactures of:					
Beads and False Pearls					
Bottles	87,326	87,989	116,806	118,415	127,902
Sheet and Plate	12,034	10,888	11,445	14,848	13,637
Other Sorts	26,841	36,635	35,766	48,064	45,171
	192,504	193,808	216,224	273,475	297,033
Total Glass, and Manufactures of	318,705	329,320	380,241	454,802	483,743
Grain and Pulse:					
Gram	7,181	2,723	244	513	2,464
Rice	52,461	17,351	1,790	629	234
Wheat	192,925	5,590	39	80,926	77,869
Pulse and other Sorts	86,618	32,817	4,493	21,756	7,478
Total Grains	339,185	58,481	6,566	103,824	87,545
Gums and Resins:					
Cutch and Gambier	21,208	16,596	24,937	23,832	29,190
Resin	6,578	3,934	8,642	13,150	9,808
Other Sorts	50,076	70,230	106,853	112,345	78,923
Total Gums	77,862	90,760	140,432	149,327	117,921
Hardware and Cutlery (including plated ware)	425,453	431,928	552,556	626,613	791,791
Hemp, Raw	11,689	12,673	12,653	11,088	18,299
Hemp, Manufactures of	10,240	1,258	745	1,018	2,709
Hides and Skins:					
Hides, Raw and Dressed	13,356	15,267	27,090	22,294	25,658
Skins, Ditto	25,829	35,996	45,641	47,193	46,676
Total Hides and Skins	39,185	51,263	72,731	69,487	72,334
Hops	12,889	41,641	23,275	26,765	42,983
Horns, and Manufactures of	3,504	1,922	7,702	10,230	7,492
Ice	83,765	44,848	2,625	—	—
Instruments and Apparatus:					
Photographic, Scientific, and Philosophical	31,675	32,327	42,045	58,985	81,277
Musical	36,313	37,447	49,803	75,522	69,087
Ivory, Unmanufactured	167,374	179,261	205,433	218,967	205,948
Manufactured	3,498	5,466	5,427	7,028	6,159
Jewellery, &c.:					
Precious Stones and Pearls unset	131,503	155,280	368,218	242,363	172,720
Jewellery	30,154	32,547	47,954	58,424	126,717
Plate	4,555	5,403	5,105	8,137	7,752
Total Jewellery	166,212	193,230	421,277	308,924	307,189
Jute:					
Raw	912	8	—	87	2,198
Manufactures of	23,852	24,228	27,708	37,755	39,800
Lac	1,400	1,845	9,745	3,868	4,046
Leather, and Manufactures of	86,543	100,248	137,583	169,590	195,887

YEARS 1878-79 TO 1882-83.

No. 12—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES Imported into British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881	1882.	1883.
Liquors:	£	£	£	£	£
Ale, Beer, and Porter	244,569	254,262	284,935	284,612	272,323
Spirits	540,785	659,120	663,184	610,827	674,969
Wines and Liqueurs	414,174	392,731	435,316	410,112	384,571
Other Sorts	4,620	3,172	3,131	3,121	2,751
Total Liquors	1,204,148	1,309,285	1,386,566	1,308,672	1,334,614
Machinery; Millwork; Steam Engines, &c.:					
Agricultural (not being Steam)	1,685	1,120	1,464	1,875	665
Locomotive Steam Engines and Parts &c. (other than railway)	467,472	333,271	388,463	639,406	563,873
Other Sorts of Machinery	394,298	282,442	379,917	579,765	777,860
Total Machinery, &c.	863,455	616,833	769,844	1,221,046	1,342,398
Manures of all Kinds	3,587	2,131	4,313	707	745
Matches and Lucifers	86,408	96,460	101,453	144,386	174,430
Mats	10,901	10,810	16,105	11,356	12,563
Metals, and Manufactures of:					
Brass	38,593	53,848	60,867	53,975	64,688
Copper	1,284,169	1,620,155	1,620,017	1,467,462	1,938,376
Iron	1,446,015	1,229,384	1,547,541	1,414,384	1,870,494
Lead	111,594	106,296	93,105	96,497	101,104
Quicksilver	38,805	58,844	18,089	15,577	37,100
Spelter or Zinc	156,547	144,360	166,701	135,235	125,669
Steel	65,671	84,547	74,409	132,097	168,415
Tin	151,740	98,846	177,383	169,715	277,306
Unenumerated	25,697	16,985	21,565	31,931	37,834
Total Metals	3,318,831	3,413,265	3,779,677	3,516,873	4,615,986
Military and other regulation Uniforms and Accoutrements.	11,397	15,162	14,990	14,100	13,543
Oils.					
Animal	2,209	4,699	2,425	6,612	4,272
Essential	6,151	1,041	2,961	3,331	2,358
Mineral	271,711	481,908	487,058	504,033	929,312
Vegetable, not Essential	89,794	58,283	36,731	46,609	114,955
Total Oils	369,865	545,931	529,175	560,585	1,050,897
Oil and Floor Cloth	7,218	6,027	10,247	12,763	16,862
Paints, Colours, and Painters' Materials	187,243	202,241	186,933	210,594	234,450
Paper and Pasteboard:					
Printing Paper	130,482	125,753	181,960	170,904	169,604
Writing Paper and Envelopes	138,357	140,399	233,741	227,687	98,101
Other kinds, except Stationery	41,512	52,876	70,307	74,543	66,594
Total Paper and Pasteboard	310,351	319,028	486,008	473,134	334,299
Perfumery	45,683	48,271	48,821	49,468	63,336
Pitch, Tar, and Dammer, &c.	25,729	27,098	23,237	25,903	35,240
Printing and Lithographing Materials	14,987	13,099	27,485	35,331	34,606
Provisions:					
Bacon and Hams	41,329	48,396	47,559	50,731	41,535
Butter	10,349	11,954	14,994	13,970	17,743
Cheese	37,992	38,663	39,406	38,494	36,164
Fishmaws, Sharkfins, Singally, and Sozille	37,557	36,062	35,209	34,999	37,621
Fruits and Vegetables; Dried, Salted, and Preserved	403,932	487,980	346,918	390,689	383,766
Ghee	38,255	17,420	1,649	14,272	17,410
Salted Fish	51,752	60,352	58,805	122,798	99,061
All other Sorts	354,670	247,995	375,642	387,130	453,886
Total Provisions	975,836	1,048,832	920,182	1,053,083	1,087,186

YEARS 1878–79 TO 1882–83.

No. 12—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES Imported into British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Railway Materials:					
Locomotive Engines and Tenders	174,455	74,648	230,350	78,873	83,266
Carriages and Trucks	273,748	145,903	115,504	141,513	176,832
Wooden Sleepers	152,757	106,822	65,206	859,123	856,336
Other Sorts	445,872	705,676	706,705		
Total Railway Materials	1,046,832	1,033,049	*1,117,765	*1,079,509	*1,116,434
Salt	593,612	762,532	665,517	569,067	515,184
Seeds	66,037	62,974	31,699	30,706	32,621
Shells and Cowries	35,446	36,328	44,207	38,397	45,309
Ships, Parts of	28,567	43,866	69,408	46,468	98,507
Silk, Raw	567,241	683,235	1,067,018	749,211	1,074,156
Silk, Manufactures of:					
Thread	1,935	1,337	1,027	1,640	2,922
Piece Goods	822,841	765,583	1,175,144	1,106,048	890,224
Goods mixed with other Materials	98,746	70,394	173,471	103,213	83,848
Other Sorts	527	576	741	805	774
Soap	34,314	43,339	46,814	55,914	60,412
Spices:					
Cloves	84,803	135,010	144,074	126,425	130,952
Nutmegs	23,183	15,095	23,091	24,650	27,659
Betelnuts	270,613	205,706	232,940	201,992	216,806
Pepper	116,248	160,022	126,470	136,115	123,671
Other Sorts	14,196	10,495	16,286	17,956	11,766
Total Spices	509,043	526,328	542,861	507,138	510,854
Stationery, other than Paper	78,950	90,661	114,236	133,127	147,581
Stone and Marble	8,587	9,339	24,062	18,714	23,763
Sugar, Refined	1,477,565	1,065,941	1,609,624	1,242,189	1,085,600
Unrefined	3,315	2,847	1,533	1,567	1,361
Tallow and Grease	7,007	4,832	4,753	1,762	3,655
Tea	130,519	212,062	271,309	199,691	193,052
Telegraphic Materials	6,739	520	933	2,726	3,445
Timber and Wood, and Manufactures of	70,982	50,890	60,929	64,690	99,384
Tobacco, Manufactured	75,593	62,695	67,591	54,609	78,415
Unmanufactured	3,716	4,012	5,458	8,568	5,193
Toys and Requisites for Games	59,800	66,509	88,207	102,545	106,817
Umbrellas	237,958	203,951	272,934	209,572	232,829
Wax	7,028	5,851	14,547	7,367	3,308
Wool, Raw	62,772	87,273	72,343	75,435	68,931
Wool, Manufactures of:					
Piece Goods	703,199	747,055	1,109,461	922,230	775,205
Shawls	98,534	92,355	96,300	76,528	80,955
Braids	38,643	35,042	33,987	46,541	46,738
Mixed Goods and other sorts	37,666	53,424	59,382	75,933	81,975
Total Woollen Manufactures	877,042	927,876	1,299,130	1,121,232	984,873
Other Articles not enumerated above	181,749	215,868	251,180	266,914	330,168
TOTAL BRITISH, COLONIAL, AND FOREIGN PRODUCE AND MANUFACTURES IMPORTED	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041
ABSTRACT:					
Value of Articles Imported:					
Subject to Duty	29,759,494	28,540,763	33,046,666	27,142,502	1,923,844
Free from Duty	6,806,701	11,201,403	17,262,168	19,849,582	48,079,197
Total	36,566,195	39,742,166	50,308,834	46,992,084	50,003,041

* Excluding materials imported for the East Indian Railway, now included under Government Stores, it being a State line.

No. 13.

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India.

PRINCIPAL ARTICLES.		YEARS ENDED 31st MARCH				
		1879.	1880.	1881.	1882.	1883.
Animals, Living	No.	136,217	130,862	97,117	113,056	95,437
Books and Printed Matter	Cwts.	2,104	2,142	3,066	2,153	2,512
Borax	„	12,162	11,936	24,273	21,080	24,030
Building and Engineering Materials	No.	51,212	10,000	36,059	52,100	184,500
	Cwts.	3,762	4,542	1,271	1,651	308
Candles of all Sorts	Lbs.	4,523	4,938	1,964	4,540	3,864
Canes and Rattans	Cwts.	4,359	2,343	3,309	7,325	4,322
Caoutchouc, Raw	„	10,033	11,533	9,801	10,699	10,558
Coal	„	400	8,080	180	—	200
Coffee	Lbs.	38,212,832	40,263,056	41,367,984	38,892,768	39,572,288
Coir, Unmanufactured and Manufactured	Cwts.	189,782	134,430	129,220	230,299	171,559
Cordage and Rope of Vegetable Fibre, excluding Jute	„	32,812	21,064	24,129	29,492	23,618
Cotton, Raw	Lbs.	332,198,720	442,229,312	508,652,368	630,274,736	690,747,136
Twist	„	21,332,508	25,862,474	26,901,346	30,786,304	45,378,040
Cotton, Manufactures of:						
Piece Goods	Yards	22,517,799	25,800,501	30,424,032	29,911,016	41,534,474
	No.	1,663,940	1,143,358	1,235,430	1,236,315	1,040,107
Other sorts, including Thread	Yards	22,865	35,586	44,669	25,158	52,093
	Lbs.	2,665,871	1,453,813	2,546,190	2,443,602	2,727,747
Dyeing and Colouring Materials:						
Indigo	Cwts.	105,051	100,923	116,870	150,363	141,041
Myrabolams	„	541,346	354,977	315,628	391,566	471,167
Lac Dye	„	8,261	13,790	6,304	5,032	3,927
Safflower	„	4,977	2,411	6,675	2,293	3,008
Turmeric	„	166,734	130,431	98,193	70,783	63,570
Other sorts	„	64,649	48,097	60,841	47,822	91,305
Total Dyeing Materials	„	891,018	650,629	604,511	667,859	774,018
Feathers	Lbs.	55,000	41,279	65,433	67,164	89,839
Flax, Raw	„	24,764	66,416	116,032	1,334	6,720
Manufactures of	„	10,025	15,897	18,803	11,682	9,632
	Yards	3,483	616	1,717	7,355	5,975
Grain and Pulse:						
Gram	Cwts.	288,506	285,956	284,095	365,690	312,953
Rice in the husk (Paddy)	„	615,521	257,720	496,696	368,999	228,567
Rice not in the husk	„	20,621,712	21,908,045	26,769,344	28,519,422	31,029,721
Rice Flour	„	2,554	1,478	6,140	500	1,579
Wheat	„	1,044,709	2,195,550	7,444,375	19,863,520	14,144,407
Pulse	„	198,457	234,739	240,889	285,899	190,850
Other Sorts	„	112,956	205,887	568,125	521,951	648,678
Total Grain and Pulse	„	22,884,415	25,089,375	35,809,664	49,925,981	46,556,755
Gums and Resins:						
Cutch and Gambier	„	217,194	222,123	320,756	198,897	246,506
Other Sorts	„	1,215	1,648	899	1,841	1,722
Hemp, Raw	„	45,628	42,038	47,815	66,603	53,685
„ Manufactures of, excluding Rope	Yards	12,365	5,602	7,591	3,349	15,271
	No.	2,814	8,197	3,210	375	550
Hides and Skins:						
Hides Raw	Cwts.	623,893	767,693	595,144	566,185	593,848
Hides Tanned or Dressed	„	59,910	40,852	62,871	83,699	98,522
Skins Raw	„	31,580	47,118	40,661	36,001	35,897
Skins Tanned or Dressed	„	93,850	103,016	113,313	129,325	137,897
Total Hides and Skins	„	809,233	958,679	811,989	815,210	866,164

YEARS 1878-79 TO 1882-83.

No. 13—*continued.*

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India—*continued.*

PRINCIPAL ARTICLES.	YEARS ENDED 31st MARCH				
	1879.	1880.	1881.	1882.	1883.
Horns - - - - - Cwts. -	67,828	57,204	64,457	43,698	68,541
Ivory, Unmanufactured - - Lbs. -	12,148	12,255	9,194	9,994	13,570
Jute, Raw - - - - Cwts. -	6,021,382	6,680,670	5,809,815	7,510,314	10,348,909
Jute, Manufactures of:					
Gunny Bags - - - No. -	45,354,044	55,908,731	52,386,227	42,072,819	60,737,651
Gunny Cloth - - Yards -	4,670,691	5,213,006	4,225,964	988,796	4,601,247
Twine and Rope and other sorts - Cwts. -	3,143	3,777	3,108	1,482	1,346
Lac, except Lac-Dye:					
Shells - - - - „ -	64,498	49,540	60,842	86,490	102,870
Stick - - - - „ -	1,409	1,068	1,340	501	1,147
Button and other Sorts - - „ -	17,255	6,650	19,906	25,578	30,870
Total Lac - „ -	83,162	57,258	82,088	112,569	134,887
Leather, Unwrought - - „ -	245	334	188	53	102
„ Boots and Shoes - - Pairs -	117,649	72,026	56,218	44,256	90,552
Manures:					
Animal Bones - - Tons -	9,359	10,179	7,480	6,733	10,933
Other Sorts - - - „ -	881	992	395	233	208
Mats - - - - Sq. Yards -	71,015	62,310	93,553	89,242	87,262
Metals (Indian Manufactured):					
Brass - - - - Cwts. -	1,231	992	1,236	1,177	1,208
Copper - - - „ -	2,308	2,930	2,374	1,778	2,128
Iron - - - - „ -	6,540	4,906	4,599	7,871	6,389
Lead - - - - „ -	1,645	2,540	617	326	313
Tin - - - - „ -	263	266	270	487	204
Unenumerated - - - - „ -	160	389	146	370	1,806
Total Metals - „ -	12,147	12,023	9,242	12,009	12,048
Musk - - - - -- Ounces	3,444	3,224	4,080	2,756	8,452
Oils:					
Animal - - - Gallons -	1,374	2,788	2,549	2,481	1,075
Essential - - - „ -	8,099	10,730	13,271	17,397	17,020
Mineral - - - „ -	18,665	19,245	15,889	16,019	17,462
Vegetable, not Essential:					
Castor Oil - - - „ -	2,119,757	2,651,889	2,890,803	3,009,288	2,571,588
Other Sorts - - { „ -	1,171,271	1,521,163	2,076,672	1,295,888	1,037,487
{ Lbs. -	7,020,720	9,578,912	5,780,544	5,530,560	5,294,240
Total Oils - - { Gallons -	3,319,166	4,205,815	4,999,184	4,305,176	3,644,632
{ Lbs. -	7,020,720	9,578,912	5,780,544	5,530,560	5,294,240
Oilcake - - - - Cwts. -	325,428	161,162	171,963	271,600	201,116
Opium - - { Chests -	91,200	105,507	92,190	89,338	91,798
{ = *Cwts.* -	= *125,765*	= *144,638*	= *127,484*	= *123,913*	= *126,789*
Provisions:					
Fishmaws, Sharkfins, &c. - Lbs. -	438,849	528,658	569,843	447,340	494,100
Flour - - - - „ -	2,701,319	3,230,622	4,146,608	5,107,317	6,816,048
Fruits and Vegetables - - „ -	6,821,584	10,538,192	12,507,152	11,663,008	11,948,944
Ghee - - - - „ -	902,835	1,236,433	1,948,497	1,604,675	1,614,637
Lard - - - - „ -	806,110	653,184	650,475	867,427	993,815
Salted Fish - - „ -	2,817,580	1,810,850	3,335,281	4,324,769	4,681,881
Other Sorts - - - „ -	2,364,768	3,116,960	4,409,824	5,234,945	5,606,830
Total Provisions - „ -	16,853,045	21,109,899	27,567,680	29,249,481	32,156,255
Rags - - - - - Cwts. -	40,546	50	74,864	62,216	97,208
Salt - - - - - „ -	89,860	—	—	60	10,820
Saltpetre - - - - „ -	382,405	509,372	352,995	354,860	399,565

YEARS 1878-79 TO 1882-83.

No. 13—*continued.*

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India—*continued.*

PRINCIPAL ARTICLES.		YEARS ENDED 31st MARCH				
		1879.	1880.	1881.	1882.	1883.
Seeds:						
Essential	Cwts.	38,181	47,894	51,582	48,547	44,076
Oil seeds:						
Castor	,,	74,214	237,601	76,461	250,696	222,156
Linseed	,,	3,503,795	3,105,058	5,997,172	5,146,110	6,737,114
Poppy	,,	249,072	530,382	579,544	603,289	571,542
Rape	,,	2,165,475	1,380,572	1,255,580	1,935,621	2,821,420
Til or Jinjili	,,	1,039,687	1,670,185	1,907,008	1,917,854	2,305,414
Other Sorts	,,	130,553	119,777	361,762	563,981	437,484
Total Seeds	,,	7,200,977	7,091,469	10,229,109	10,466,098	13,139,206
Shells and Cowries	No.	430,583	177,328	176,610	195,828	139,542
	Cwts.	250	24	113	596	971
Silk, Raw (including Chussum and Cocoons)	Lbs.	1,329,599	1,401,506	1,302,576	1,117,026	1,357,433
Silk, Manufactures of	Yards	1,837,195	2,334,104	2,342,967	2,255,756	2,792,064
	Lbs.	3,762	181	1,744	711	195
Soap	Cwts.	27,134	13,811	12,981	8,779	7,243
Spices:						
Betelnuts	Lbs.	381,732	2,287,900	967,005	605,484	948,165
Cardamoms	,,	154,282	199,746	231,025	227,369	155,415
Ginger	,,	9,190,945	6,960,006	4,979,196	3,804,879	3,948,622
Pepper	,,	7,149,323	3,315,901	4,917,543	3,617,634	9,265,411
Other Sorts	,,	5,371,235	5,207,510	5,349,997	5,912,106	5,298,014
Total Spices	,,	22,247,517	17,971,063	16,444,766	14,167,472	19,615,627
Stone and Marble	Cwts.	18,679	49,224	13,187	21,809	34,747
Stones, Jade	,,	2,812	2,647	3,371	7,788	4,159
Sugar and other Saccharine Matter	,,	279,756	324,579	534,174	917,493	1,318,698
Tallow	,,	870	617	1,800	3,890	10,011
Tea	Lbs.	34,432,573	38,173,521	46,413,510	48,691,725	57,766,225
Timber, Teak	Tons	37,413	38,620	65,626	56,377	59,187
Other Sorts	,,	2,348	1,058	1,002	1,266	1,061
Tobacco:						
Unmanufactured	Lbs.	13,279,158	10,874,623	13,267,325	9,791,392	10,653,549
Manufactured	,,	444,502	537,472	405,816	738,933	448,247
Wax	Cwts.	3,311	6,326	6,592	4,352	5,106
Wool, Raw	Lbs.	26,568,518	26,368,794	22,602,690	21,580,618	21,561,303
Wool, Manufactures of:						
Shawls	No.	26,113	21,378	26,601	16,652	12,090
Piece Goods	Yards	401,788	270,875	154,587	193,561	192,147
Other Sorts	Lbs.	307,046	470,474	452,217	504,117	484,018

YEARS 1878-79 TO 1882-83.

No. 14.

TOTAL VALUE of the PRINCIPAL and other ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India.

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Animals, Living	142,190	118,768	70,889	77,804	89,983
Apparel	56,862	65,542	69,100	54,712	57,924
Art, Works of	2,723	2,546	2,558	5,594	8,394
Books and Printed Matter	20,459	18,492	27,253	18,420	21,234
Borax	17,611	19,907	58,064	51,576	56,933
Building and Engineering Materials	214	113	175	146	120
Cabinetware	17,406	18,373	19,632	19,439	20,270
Candles of all Sorts	315	422	172	398	353
Canes and Rattans	1,589	1,715	1,490	2,637	1,552
Caoutchouc, Raw	61,685	103,139	106,169	108,843	125,916
Carriages and Conveyances	1,678	1,954	2,221	2,462	3,570
Coal	20	404	19	—	360
Coffee	1,543,643	1,626,747	1,599,669	1,447,465	1,392,204
Coir, Unmanufactured and Manufactured (excluding Rope).	187,727	117,070	104,284	192,248	150,133
Cordage and Rope of Vegetable Fibre (excluding Jute)	35,538	27,858	30,972	32,518	28,411
Cotton, Raw	7,913,046	11,145,453	13,241,734	14,935,960	16,049,017
„ Twist	886,481	1,109,234	1,282,576	1,368,836	1,816,819
Cotton, Manufactures of:					
Piece Goods	479,339	486,900	585,044	599,860	729,387
Thread, Sewing	110	823	1,012	1,405	968
Other Sorts	32,049	24,790	40,502	40,415	31,209
Total Cotton Manufactures	511,498	512,513	626,558	641,680	761,564
Drugs, Medicines, and Chemical Products:—					
Chemical Products	907	3,033	2,896	5,198	5,211
Drugs and Medicines	62,729	105,937	115,966	86,617	125,136
Dyeing and Colouring Materials:					
Indigo	2,960,462	2,947,226	3,571,581	4,509,080	3,912,997
Myrabolams	234,574	158,082	123,709	144,493	184,698
Lac-dye	19,529	22,657	13,020	9,196	4,610
Safflower	18,671	18,146	35,116	9,475	9,204
Turmeric	122,852	82,341	51,128	36,605	37,208
Other Sorts	14,192	9,380	11,865	10,841	17,321
Total Dyeing and Colouring Materials	3,370,280	3,237,832	3,806,419	4,719,690	4,166,038
Earthen and Porcelain Ware	3,524	3,097	3,666	3,606	4,356
Feathers	21,933	18,619	26,945	28,966	30,425
Flax, Raw	224	591	790	29	48
Manufactures of	283	349	575	956	755
Fruits and Vegetables	36,219	50,932	70,824	37,693	31,196
Glass, and Manufactures of	3,126	2,869	2,231	2,512	3,170
Grain and Pulse:					
Gram	138,631	133,444	101,487	99,934	82,865
Rice in the Husk (Paddy)	163,600	60,817	85,492	58,590	36,236
Rice not in the Husk	8,810,121	8,341,685	8,971,661	8,249,577	8,440,091
Rice Flour	1,645	451	2,084	170	320
Wheat	513,779	1,121,015	3,277,942	8,604,082	6,068,934
Pulse	110,480	121,727	86,536	88,402	64,347
Other Sorts	50,507	81,759	186,276	139,996	169,474
Total Grain and Pulse	9,788,763	9,860,898	12,711,478	17,240,751	14,862,267
Gums and Resins:					
Cutch and Gambier	187,927	281,400	426,642	253,084	305,243
Other Sorts	1,506	1,822	1,181	1,506	1,437
Hardware and Cutlery	3,098	2,911	7,243	5,642	3,837
Hemp, Raw	46,233	40,368	42,208	55,911	43,032
Hemp, Manufactures of	477	316	223	141	318
Hides and Skins:					
Hides — Untanned	1,623,917	2,131,695	1,874,947	1,810,350	1,946,108
Hides — Tanned or Dressed	293,387	202,457	352,101	452,943	543,659
Skins — Untanned	170,431	247,540	244,656	219,469	277,242
Skins — Tanned or Dressed	1,009,112	1,156,312	1,261,861	1,466,030	1,676,761
Total Hides and Skins	3,096,847	3,738,004	3,733,565	3,948,792	4,443,770

YEARS 1878-79 TO 1882-83.

No. 14—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Horns	137,867	126,832	189,449	123,577	174,555
Instruments and Apparatus of all Kinds	328	159	680	139	108
Ivory : Manufactured	26	88	48	19	2
Unmanufactured	5,746	5,562	4,397	5,005	6,255
Jewellery, of Gold or of Silver, or of Precious Stones set in Gold or Silver, Plate, &c.	15,696	21,532	16,891	24,522	27,188
Precious Stones and Pearls unset	39,456	25,584	16,008	16,620	18,736
Jute, Raw	3,800,426	4,370,032	3,934,030	5,030,302	5,846,926
Jute, Manufactures of :					
Gunny Bags	1,042,689	1,132,178	1,076,619	1,084,081	1,431,584
Gunny Cloth	52,565	60,691	50,662	11,946	54,375
Twine and Rope, and other Sorts	3,180	2,492	3,391	1,562	1,872
Total Jute Manufactures	1,098,434	1,195,361	1,130,672	1,097,589	1,487,831
Lac, except Lac-Dye:					
Shells	222,484	304,185	431,627	555,241	554,762
Stick	1,860	1,862	2,269	1,076	2,588
Button and other Sorts	54,843	42,791	131,405	154,015	137,055
Total Lac	279,187	348,838	565,301	710,332	694,405
Lacquered Ware of Indian Manufacture	451	329	304	823	340
Leather, and Manufactures of :					
Unwrought	1,115	2,257	1,338	710	908
Boots and Shoes	9,943	7,054	5,484	3,813	7,141
Saddlery and Harness	1,052	1,723	1,702	1,608	1,806
Other Sorts	1,150	639	185	450	529
Total Leather, &c.	13,260	11,673	8,709	6,581	10,384
Manures :					
Animal Bones	31,839	34,987	31,582	24,148	41,913
Other Kinds	5,784	4,974	2,149	831	1,086
Mats	2,036	1,441	1,415	2,098	1,725
Metals, Indian Manufactured:					
Brass	11,160	11,339	12,370	10,688	10,118
Copper	17,685	25,903	16,269	12,514	14,764
Iron	5,904	3,586	4,438	6,449	5,145
Lead	1,276	2,748	641	338	189
Tin	980	1,072	1,174	2,528	1,224
Unenumerated	912	1,408	1,045	1,804	2,565
Total Metals	37,917	46,056	35,937	34,321	34,005
Musk	6,954	9,004	9,208	8,844	20,703
Natural Curiosities	14,532	10,900	20,123	17,707	22,038
Oils:					
Animal	130	363	348	289	119
Essential	12,043	22,670	24,545	27,434	34,045
Mineral	1,187	1,447	1,435	1,078	1,124
Vegetable, not Essential :					
Castor Oil	315,397	321,070	310,470	297,712	254,236
Other Sorts	208,821	223,903	244,341	141,714	326,753
Total Oils	537,578	569,453	581,139	468,227	416,277
Oil Cake	99,565	42,606	43,040	56,332	39,125
Opium	12,993,979	14,323,314	13,600,148	12,432,142	11,481,376
Paints, Colours, and Painters' Materials	1,470	1,768	813	706	1,343
Perfumery	7,871	10,345	7,752	7,113	6,928

YEARS 1878-79 TO 1882-83.

No. 14—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES of INDIAN PRODUCE and MANUFACTURE Exported from British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Provisions:					
Fishmaws, Sharkfins, &c.	44,899	44,658	50,287	42,224	51,678
Flour	21,345	25,363	29,342	32,931	41,197
Fruits and Vegetables	25,205	29,233	33,380	25,683	24,826
Ghee	33,880	45,484	67,860	56,103	56,131
Lard	20,686	20,116	20,666	26,612	29,174
Salted Fish	14,873	9,079	16,927	23,320	27,229
Other Sorts	32,939	32,117	43,240	62,959	43,702
Total Provisions	193,827	206,050	261,702	269,832	273,937
Rags	14,122	17,211	29,777	23,712	35,401
Salt	17,279	10	—	29	276
Saltpetre	361,766	469,797	351,728	359,437	388,766
Seeds:					
Essential	30,882	47,659	46,064	30,240	23,853
Oil: Castor	50,006	118,077	43,386	117,710	100,252
Linseed	2,189,211	2,030,602	3,698,126	3,009,107	3,528,481
Poppy	166,075	375,135	397,625	390,406	302,640
Rape	1,366,787	853,772	671,034	1,031,927	1,570,523
Til or Jinjili	799,621	1,197,904	1,312,693	1,217,731	1,462,375
Other Sorts	72,454	62,744	176,281	256,978	212,213
Total Seeds	4,675,036	4,685,893	6,345,209	6,054,099	7,200,337
Shells and Cowries	2,431	2,411	2,718	2,607	2,165
Silk, Raw (including Chussum and Cocoons)	570,229	516,157	548,202	388,263	544,143
Silk, Manufactures of	176,458	228,503	222,815	221,617	276,575
Soap	29,502	14,706	13,927	9,791	7,660
Spices:					
Betelnuts	5,442	25,751	9,693	5,354	7,120
Cardamoms	44,734	63,479	82,026	63,632	40,208
Ginger	130,525	99,415	62,882	53,117	65,554
Pepper	121,737	64,285	103,277	80,146	230,672
Other Sorts	50,396	42,603	46,003	43,641	33,357
Total Spices	352,834	295,533	303,881	245,890	376,911
Stone and Marble	741	2,866	4,046	4,976	6,336
Stones, Jade	42,242	55,575	80,389	230,180	20,090
Sugar and other Saccharine Matter	204,360	205,871	311,751	598,232	808,776
Tallow	1,212	1,067	3,742	7,814	20,494
Tea	3,138,423	3,051,020	3,054,240	3,609,136	3,699,496
Timber:					
Teak	268,959	281,959	500,047	506,792	611,260
Other Sorts	8,408	4,440	3,757	5,022	4,825
Tobacco, and Articles used in Consumption of:					
Manufactured	15,196	13,107	18,646	19,472	16,607
Unmanufactured	111,126	116,703	122,185	95,566	98,936
Toys and Requisites for Games	3,892	7,869	5,761	3,209	4,850
Wax	26,664	48,861	54,511	32,688	36,477
Wood, Manufactures of:					
Ornamental	33,174	39,080	27,857	46,979	40,704
Other Sorts	6,976	8,453	11,692	6,902	14,305
Wool, Raw	1,058,457	1,095,972	1,014,137	814,551	790,406
Woollen Manufactures:					
Shawls	124,012	88,838	150,179	124,164	77,172
Piece Goods	22,609	13,414	10,349	11,648	13,893
Other Sorts	38,197	44,262	49,748	60,871	67,285
Other Articles not enumerated above	54,634	35,140	75,490	81,956	216,027
TOTAL INDIAN PRODUCE AND MANUFACTURES EXPORTED	58,707,929	64,950,833	71,974,068	79,255,243	80,598,155
ABSTRACT:					
Value of Indian Produce and Manufactures Exported:					
Subject to duty	12,211,275	11,554,063	9,057,153	8,308,167	8,476,327
Free from duty	46,496,654	53,396,770	62,916,915	70,947,076	72,121,828
Total	58,707,929	64,950,833	71,974,068	79,255,243	80,598,155

YEARS 1878–79 TO 1882–83.

No. 15.

TOTAL QUANTITIES, so far as can be ascertained, of the PRINCIPAL ARTICLES of FOREIGN (including BRITISH and COLONIAL) MERCHANDISE Exported from British India.

PRINCIPAL ARTICLES.		YEARS ENDED 31ST MARCH				
		1879.	1880.	1881.	1882.	1883.
Animals, Living	No.	197	178	146	115	181
Books and Printed Matter	Cwts.	787	685	692	832	933
Canes and Rattans	„	3,533	5,140	13,037	16,476	9,922
Candles of all Sorts	Lbs.	34,626	46,895	89,950	43,005	64,585
Clocks and Watches	No.	375	673	890	876	1,331
Coals and Coke	Cwts.	1,400	22,400	880	19,880	10,100
Coffee	Lbs.	121,184	204,288	151,984	629,104	1,196,608
Coir, Manufactures of (excluding Rope)	Cwts.	37	40	693	731	1,650
Corals, Real or Unwrought	„	5,304	4,640	5,231	5,049	6,256
Cordage and Rope of Vegetable Fibre (excluding Jute)	„	1,869	413	411	917	594
Cotton, Raw	Lbs.	57,008	—	1,008	234,192	312,256
Twist	„	754,648	842,239	625,840	747,429	862,913
Cotton, Manufactures of:						
Piece Goods	Yards	58,544,303	55,450,696	58,086,067	66,215,908	70,158,343
	No.	1,435,026	1,154,467	1,657,949	1,357,921	1,379,138
Thread	Lbs.	15,393	24,468	31,125	26,474	35,756
Other Sorts	„	4,145	3,321	4,002	2,641	18,597
	Yards	89,799	57,581	71,107	57,624	61,201
Flax, Manufactures of	„	17,040	19,504	10,288	9,747	9,059
	Lbs.	2,156	2,291	2,208	4,342	1,695
Glass; Manufactures of;—Beads and False Pearls	Cwts.	1,263	1,549	1,322	1,249	1,129
Grain and Pulse	„	30,485	12,696	514	58,531	61,122
Gums	„	16,789	23,945	28,134	39,565	34,188
Hides and Skins	„	89	44	601	280	286
Horns, and Manufactures of	„	537	419	198	391	570
Liquors:						
Ale, Beer, and Porter	Galls.	2,376	3,504	6,036	6,461	2,811
Spirits	„	5,918	2,983	5,059	4,581	3,816
Wines and Liqueurs, &c.	„	5,230	2,848	3,978	4,252	3,379
Mats and Matting	Sq.Yds.	12,136	3,981	7,264	9,789	9,882
Metals:						
Brass	Cwts.	303	424	631	483	632
Copper	„	7,755	7,861	6,310	4,864	8,529
Iron	„	68,144	287,301	140,187	142,759	233,960
Lead	„	554	2,591	2,758	1,859	3,389
Quicksilver	Lbs.	1,561	3,721	10,889	1,871	4,299
Spelter or Zinc	Cwts.	252	338	363	400	877
Steel	„	1,619	1,026	1,354	19,365	6,948
Tin	„	1,363	392	1,106	1,278	2,798
Unenumerated	„	2	15	65	3	8
Oils of all Kinds	Galls.	78,102	248,985	324,098	484,884	546,052
Oil and Floor Cloth	Sq.Yds.	1,044	1,912	4,062	3,448	3,960
Pitch, Tar, and Dammer	Cwts.	1,092	804	705	1,100	1,566
Provisions:						
Fishmaws, Shark Fins, &c.	Lbs.	1,195,614	1,042,028	795,397	916,968	906,299
Fruits and Vegetables	„	4,404,736	4,986,464	7,220,528	4,921,728	4,871,216
Salted Fish	„	396,181	751,806	343,689	525,128	205,431
Other Sorts	„	362,554	422,419	373,856	298,368	246,386
Total Provisions	„	6,359,085	7,202,717	8,733,470	6,662,192	6,229,332
Seeds of all Kinds	Cwts.	10,813	154,713	74,667	16,414	8,776
Shells and Cowries	„	1,295	252	1,704	1,160	2,665
	No.	3,275,659	4,243,857	5,658,603	4,188,723	2,425,842
Silk, Raw (including Cocoons)	Lbs.	205,116	271,698	207,030	157,485	163,912
Manufactures of	Yards	204,347	207,250	258,173	265,060	306,263
Thread and other Sorts	Lbs.	198	56	215	794	520
Soap of all Kinds	Cwts.	791	295	813	1,127	817
Spices:						
Betelnuts	Lbs.	255,895	149,388	62,286	55,412	33,840
Cassia	„	—	—	10	—	784
Cloves	„	685,882	414,475	1,061,393	734,492	1,229,818
Nutmegs	„	54,938	16,513	2,396	3,936	14,804
Pepper	„	116,100	84,170	94,402	164,696	34,238
Other Sorts	„	22,502	15,708	6,585	18,295	17,994
Total Spices	„	1,135,317	680,254	1,227,072	976,831	1,331,478
Sugar and other Saccharine Matter	Cwts.	88,790	48,663	110,357	70,848	109,662
Tea	Lbs.	367,454	231,663	505,029	563,617	467,120
Tobacco: Unmanufactured	„	—	—	249	332,420	7,625
Manufactured	„	19,068	8,947	12,284	9,376	14,305
Umbrellas	No.	30,602	37,129	36,664	40,945	51,345
Wool, Raw	Lbs.	1,223,166	2,298,058	3,145,431	5,176,734	4,819,024
Wool, Manufactures of:						
Shawls	No.	2,201	741	1,128	5,451	2,882
Piece Goods	Yards	136,998	85,524	135,077	137,257	142,206
Other Sorts	Lbs.	75,367	94,263	38,194	82,864	56,420

YEARS 1878-79 TO 1882-83.

No. 16.

TOTAL VALUE of the PRINCIPAL and other ARTICLES of FOREIGN (including BRITISH and COLONIAL) MERCHANDISE Exported from British India.

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Animals, Living	4,735	5,886	4,925	3,804	7,051
Apparel	44,457	38,266	63,418	53,067	53,545
Arms, Ammunition, and Military Stores	5,371	3,949	4,844	4,537	6,058
Art, Works of	637	1,047	3,865	2,556	2,462
Books and Printed Matter	11,724	12,869	12,954	13,007	13,710
Building and Engineering Materials	70	298	510	321	178
Cabinetware	1,607	1,817	2,890	2,450	2,221
Candles	1,364	1,635	3,060	1,441	2,130
Canes and Rattans	3,221	5,643	14,747	18,017	11,754
Caoutchouc, and Manufactures of	1,009	2,068	2,420	545	385
Carriages and Conveyances	1,022	1,545	2,771	1,579	2,307
China and Japan Ware	3,771	6,253	6,596	6,553	6,660
Clocks and Watches	1,574	2,167	3,246	2,311	4,308
Coals and Coke	154	2,202	106	1,585	1,015
Coffee	4,838	6,285	2,925	13,264	26,927
Coir, Manufactures of (excluding Rope)	39	40	457	502	1,996
Coral, Real, or Unwrought	13,291	6,153	16,805	10,310	13,595
Cordage and Rope of Vegetable Fibre (excluding Jute)	4,237	948	921	2,489	1,599
Cotton, Raw	1,045	—	10	5,463	6,741
Twist	51,217	54,712	47,475	51,901	57,645
Cotton, Manufactures of:					
Piece Goods	1,126,623	1,053,244	1,141,493	1,265,130	1,322,212
Thread	1,903	2,925	3,548	2,936	3,865
Other Sorts	4,101	5,882	6,376	4,803	5,505
Total Cotton Manufactures	1,132,627	1,062,051	1,151,417	1,272,869	1,331,582
Drugs and Medicines (including chemical products)	31,071	24,188	32,394	31,999	34,364
Dyeing and Colouring Materials	9,869	9,956	12,495	10,098	10,006
Earthen and Porcelain Ware	14,329	15,504	15,121	14,634	14,157
Fireworks	490	1,002	1,162	945	1,020
Flax, Manufactures of	908	1,243	695	792	691
Fruits and Vegetables	216	222	855	285	544
Glass, and Manufactures of:					
Beads and False Pearls	5,876	8,377	6,747	6,690	6,305
Other Sorts	12,197	14,445	17,770	18,083	17,141
Grain and Pulse	13,599	6,008	162	20,435	22,545
Gums	27,725	44,949	52,516	67,728	50,251
Hardware and Cutlery	25,528	27,653	32,481	27,384	27,487
Hides and Skins	714	450	2,081	1,260	1,176
Horns, and Manufactures of	1,929	2,530	4,813	9,338	7,230
Instruments, Musical	3,779	3,820	3,486	1,958	2,991
,, Other Sorts	957	2,196	3,178	2,783	1,128
Ivory, and Manufactures of	94,830	90,523	87,396	92,016	106,212
Jewellery and Plate	6,538	6,029	8,895	10,312	13,344
Precious Stones	6,390	15,825	12,264	11,754	5,909
Leather, Manufactures of	2,458	2,610	3,212	4,053	4,150
Liquors:					
Ale, Beer, and Porter	659	942	1,165	1,492	688
Spirits	5,374	2,778	4,662	4,023	3,386
Wines and Liqueurs, &c.	4,768	3,066	3,665	3,989	3,217
Machines and Machinery	2,894	2,640	5,398	4,054	8,110
Matches and Lucifers	2,202	2,698	4,111	2,475	3,455
Mats and Matting	437	201	353	279	314

No. 16—*continued.*

TOTAL VALUE of the PRINCIPAL and other ARTICLES of FOREIGN (including BRITISH and COLONIAL) MERCHANDISE Exported from British India—*continued.*

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Metals, Manufactured and Unmanufactured:					
Brass	1,814	2,429	3,494	2,783	3,112
Copper	40,096	37,805	32,693	22,565	41,390
Iron	30,680	56,144	40,185	38,713	62,686
Lead	718	3,140	3,391	2,124	3,566
Quicksilver	380	486	1,259	229	426
Spelter or Zinc	402	483	548	565	1,140
Steel	1,897	948	1,280	6,216	3,276
Tin	6,843	1,762	5,787	7,742	17,255
Other Sorts	139	237	1,560	193	243
Total Metals, &c.	82,969	103,426	90,197	81,130	133,094
Military Uniforms, Accoutrements, &c.	483	673	1,380	1,587	1,339
Oils	6,586	14,160	17,202	25,856	27,487
Oil and Floor Cloth	124	192	491	331	381
Paints, Colours, and Painters' Materials	2,384	2,482	2,281	2,412	3,703
Paper and Pasteboard	3,557	3,624	3,850	3,780	4,320
Perfumery	2,831	4,619	3,750	4,255	8,774
Pitch, Tar, and Dammer	563	310	327	536	638
Provisions:					
Fishmaws, Sharkfins, &c.	71,201	57,956	55,857	65,649	58,755
Fruits and Vegetables	22,303	32,353	40,148	25,647	28,512
Salted Fish	2,350	4,560	1,995	2,669	1,361
Other Sorts	10,366	6,528	6,393	6,969	6,543
Total Provisions	106,220	101,397	104,393	100,934	95,171
Seeds, Oil, of Sorts	7,477	95,572	46,976	10,633	5,587
Shells and Cowries	24,473	20,465	21,768	22,561	22,485
Silk, Raw (including Cocoons)	53,642	88,130	70,085	55,164	52,695
Silk, Manufactures of	19,439	20,322	27,441	28,918	30,353
Soap of all Kinds	1,518	608	1,431	1,793	1,593
Spices:					
Betelnuts	3,030	1,365	581	343	259
Cassia	—	—	1	—	10
Cloves	34,043	26,324	61,777	34,843	37,472
Nutmegs	3,787	1,072	222	328	1,127
Pepper	2,332	1,734	1,977	3,964	896
Other Sorts	1,339	668	332	530	716
Total Spices	44,531	31,163	64,890	40,008	40,480
Stationery, other than Paper	1,700	2,529	3,056	2,131	2,901
Sugar and other Saccharine Matter	146,065	83,228	195,304	125,408	180,293
Tea	31,695	21,224	45,647	45,923	39,346
Tobacco, Manufactured and Unmanufactured	1,917	1,144	1,367	4,641	1,613
Toys and Requisites for Games	844	827	2,053	1,905	1,592
Umbrellas	2,700	3,732	3,441	3,805	4,083
Wood, and Manufactures of	4,350	6,209	2,478	1,015	1,361
Wool, Raw	51,245	91,827	156,487	227,695	212,427
Woollen Manufactures	17,471	15,715	20,325	31,009	24,998
Other Articles	7,151	3,058	7,155	5,856	6,346
TOTAL FOREIGN, &c. MERCHANDISE EXPORTED	2,185,682	2,222,325	2,557,214	2,646,716	2,802,710

YEARS 1878-79 TO 1882-83.

No. 17.

TOTAL VALUE of GOLD and SILVER BULLION and SPECIE Imported into British India from British Possessions and Foreign Countries.

COUNTRIES FROM WHICH IMPORTED.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
GOLD:	£	£	£	£	£
BRITISH POSSESSIONS:					
United Kingdom	205,582	302,103	1,047,849	1,098,202	1,393,173
Gibraltar	20	—	—	—	—
Malta	120	—	—	—	6,425
Canada	—	—	—	32,221	—
Mauritius	—	10	325	112	—
Aden	20,095	16,182	30,657	59,635	55,009
Cape of Good Hope	—	—	5,116	2,256	199
Ceylon	37,917	28,642	36,938	191,710	211,527
Straits Settlements	13,714	29,153	21,123	33,961	18,085
China—Hong Kong	518,321	860,691	954,643	939,418	914,573
Australia, Tasmania, New Zealand, &c.	28,937	8,041	291,212	1,321,860	1,425,681
Total British Possessions	824,706	1,244,822	2,387,863	3,679,375	4,024,672
FOREIGN COUNTRIES:					
Austria	710	39,628	29,340	61,897	105,978
France	2,209	24,071	21,372	28,700	28,296
Italy	10,000	3	20	17	—
Portugal	—	—	800	—	—
Russia	—	—	782	—	—
Turkey in Europe	—	500	3,560	3,195	3,493
Abyssinia	—	—	477	—	464
Africa, Eastern Coast of: Madagascar	60	—	—	—	—
Africa, Eastern Coast of: Mozambique	15,957	27,084	26,985	38,803	40,869
Africa, Eastern Coast of: Zanzibar	1,320	2,883	382	2,746	2,567
Africa, Eastern Coast of: Other Ports	13	—	—	—	1,101
Egypt	175,814	262,056	284,924	290,339	234,475
Réunion	—	—	5	—	—
Arabia	104,614	114,654	206,028	213,688	159,114
Persia and Persian Gulf	1,318	1,642	3,145	1,816	34,845
Mekran and Sonmiani	—	—	20	—	—
China, Treaty Ports	314,658	323,478	594,041	437,559	253,343
Japan	—	—	19,088	2,438	—
Turkey in Asia	11,671	9,572	93,226	95,819	205,918
Total Foreign Countries	638,344	805,571	1,284,195	1,177,017	1,070,463
Total Gold	1,463,050	2,050,393	3,672,058	4,856,392	5,095,135
SILVER:					
BRITISH POSSESSIONS:					
United Kingdom	2,838,681	4,713,976	2,864,594	3,767,975	4,390,534
Gibraltar	30	—	—	—	—
Malta	11	—	—	—	—
Mauritius	1,000	74,701	104,494	1,075	2,900
Aden	11,984	25,805	58,000	71,853	19,092
Ceylon	257,406	536,213	208,801	102,523	92,109
Straits Settlements	138,862	115,854	54,323	52,876	58,354
China, Hong Kong	1,262,555	2,319,403	160,599	1,472,630	1,105,441
Australia, Tasmania, New Zealand, &c.	—	—	3,700	11,300	2
Total British Possessions	4,510,529	7,785,952	3,454,511	5,480,232	5,668,432
FOREIGN COUNTRIES:					
Austria	—	45	168,396	—	238,175
France	60,120	135,500	73,107	53,207	23,286
Italy	—	335,731	998,700	392,221	1,581,864
Turkey in Europe	—	—	100	20	—
Abyssinia	—	—	715	—	33
Africa, Eastern Coast of: Madagascar	4,542	6,795	103	—	1,280
Africa, Eastern Coast of: Mozambique	3,660	3,454	2,242	1,911	4,898
Africa, Eastern Coast of: Zanzibar	22,673	35,598	2,623	20,686	16,027
Africa, Eastern Coast of: Other Ports	—	50	—	—	689
Egypt	8,961	2,384	9,103	3,223	13,439
Réunion	—	41,600	47	—	—
Arabia	251,916	258,755	444,793	288,550	290,280
Persia and Persian Gulf	48,441	53,827	41,355	61,289	157,874
Mekran and Sonmiani	2,017	3,201	4,607	523	455
China, Treaty Ports	549,318	504,311	—	39,901	160,337
Japan	39,000	228,100	—	—	23
Siam	7,296	6,395	5,532	5,217	4,956
Turkey in Asia	85,226	203,304	110,222	119,409	195,974
Total Foreign Countries	1,083,170	1,819,050	1,861,645	286,157	2,689,590
Total Silver	5,593,699	9,605,002	5,316,156	6,466,389	8,358,022

No. 17—*continued.*

TOTAL VALUE of GOLD and SILVER BULLION and SPECIE Imported into British India from British Possessions and Foreign Countries—*continued.*

COUNTRIES FROM WHICH IMPORTED.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
TOTAL GOLD AND SILVER:					
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom	3,044,263	5,016,079	3,912,443	4,866,177	5,783,707
Gibraltar	50	—	—	—	—
Malta	131	—	—	—	6,425
Canada	—	—	—	32,221	—
Mauritius	1,000	74,711	104,819	1,187	2,900
Aden	32,079	41,987	88,657	131,488	74,101
Cape of Good Hope	—	—	5,116	2,256	199
Ceylon	295,323	564,855	245,739	294,233	303,636
Straits Settlements	152,576	145,007	75,446	86,837	76,439
China—Hong Kong	1,780,876	3,180,094	1,115,242	2,412,048	2,020,014
Australia, Tasmania, New Zealand, &c.	28,937	8,041	294,912	1,333,160	1,425,683
Total British Possessions	5,335,235	9,030,774	5,842,374	9,159,607	9,693,104
FOREIGN COUNTRIES:					
Austria	710	39,673	197,736	61,897	344,153
France	62,329	159,571	94,479	81,907	51,582
Italy	10,000	335,734	998,720	392,238	1,581,864
Portugal	—	—	800	—	—
Russia	—	—	782	—	—
Turkey in Europe	—	500	3,660	3,215	3,493
Abyssinia	—	—	1,192	—	497
Africa, Eastern Coast of: Madagascar	4,602	6,795	103	—	1,280
Africa, Eastern Coast of: Mozambique	19,617	30,538	29,227	40,714	45,767
Africa, Eastern Coast of: Zanzibar	23,993	38,481	3,005	23,432	18,594
Africa, Eastern Coast of: Other Ports	13	50	—	—	1,790
Egypt	184,775	264,440	294,027	293,562	247,914
Réunion	—	41,600	52	—	—
Arabia	356,530	373,409	650,821	502,238	449,394
Persia and Persian Gulf	49,759	55,469	44,500	63,105	192,719
Mekran and Sonmiani	2,017	3,201	4,627	523	455
China (Treaty Ports)	863,976	827,789	594,041	477,460	413,680
Japan	39,000	228,100	19,088	2,438	23
Siam	7,296	6,395	5,532	5,217	4,956
Turkey in Asia	96,897	212,876	203,448	215,228	401,892
Total Foreign Countries	1,721,514	2,624,621	3,145,840	2,163,174	3,760,053
Total Gold and Silver Imported	7,056,749	11,655,395	8,988,214	11,322,781	13,453,157

YEARS 1878-79 TO 1882-83.

No. 18.

TOTAL VALUE of GOLD and SILVER BULLION and SPECIE Exported from British India to British Possessions and Foreign Countries, distinguishing the Treasure sent on account of Government.

COUNTRIES TO WHICH EXPORTED.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
GOLD:					
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom	2,351,496	287,040	163	2,277	147,361
Aden	1,836	130	1,400	—	220
Ceylon	606	7,316	11,316	6,183	4,100
Straits Settlements	3,020	943	605	250	120
China—Hong Kong	—	—	—	—	173
Total British Possessions	2,356,958	295,429	13,484	8,710	151,974
FOREIGN COUNTRIES:					
Austria	—	—	—	150	—
France	365	2,000	—	121	7,215
Turkey in Europe	—	—	—	1,070	1,840
East Coast of Africa—Zanzibar	—	1,720	—	39	345
Egypt	450	96	—	505	—
Arabia	—	94	325	—	—
Persia and Persian Gulf	—	50	950	1,763	1,600
Mekran and Sonmiani	185	—	—	—	—
Turkey in Asia	1,265	500	2,100	50	1,290
Total Foreign Countries	2,265	4,460	3,375	3,698	12,290
Total Gold	2,359,223	299,889	16,859	12,408	164,264
SILVER:					
BRITISH POSSESSIONS:					
United Kingdom — Private	132,575	78,962	151,939	17,895	43,251
Mauritius — „	222,300	160,837	35,940	284,300	—
Aden — „	21,530	23,203	169,130	30,210	1,680
Aden — *Government*	*32,308*	*60,000*	*1,600*	—	*53,900*
Ceylon — Private	835,306	657,960	572,630	438,165	465,020
Ceylon — *Government*	—	*20,000*	—	—	—
Straits Settlements — Private	31,133	24,532	20,917	16,571	18,485
China—Hong-Kong — „	2,060	190,510	37,950	7,514	18,963
Total British Possessions — Private	1,244,904	1,136,004	988,506	794,655	547,399
Total British Possessions — *Government*	*32,308*	*80,000*	*1,600*	—	*53,900*
Total	1,277,212	1,216,004	990,106	794,655	601,299
FOREIGN COUNTRIES:					
Austria — Private	—	1,000	—	140	—
France — „	4,840	13,995	2,795	2,898	6,692
Holland — „	—	—	—	69,696	66,576
Italy — „	—	—	—	200	—
Turkey in Europe — „	600	—	2,950	610	40
Africa, Eastern Coast of — Mozambique — „	—	1,100	26,843	7,255	3,615
Africa, Eastern Coast of — Zanzibar — „	11,502	91,082	55,342	10,072	55,136
Egypt — „	62,752	66,500	18,674	25	—
Réunion — „	—	—	4,000	—	—
Arabia — „	74,020	62,633	85,800	78,120	50,362
Persia and Persian Gulf — Private	92,850	221,395	185,560	105,108	72,557
Persia and Persian Gulf — *Government*	*7,700*	*15,020*	*10,000*	*520*	—
Mekran and Sonmiani — Private	1,419	500	225	861	5,188
Mekran and Sonmiani — *Government*	*32,675*	*4,300*	*4,437*	*1,840*	*1,300*
China (Treaty Ports) — Private	1,382	17,500	—	—	—
Japan — „	—	10,000	—	—	—
Java — „	600	—	3,400	2,100	—
Siam — „	—	—	—	80	—
Turkey in Asia — „	41,453	7,230	18,450	13,159	8,130
Turkey in Asia — *Government*	*14,000*	*7,000*	*15,000*	—	*6,000*
Other Countries	—	—	—	—	900
Total — Private	291,418	492,935	404,039	290,324	269,196
Total — *Government*	*54,375*	*26,320*	*29,437*	*2,360*	*7,300*
Total Foreign Countries	345,793	519,255	433,476	292,684	276,496
Total Silver — Private	1,536,322	1,628,739	1,392,545	1,084,979	816,595
Total Silver — *Government*	*86,683*	*106,320*	*31,037*	*2,360*	*61,200*
Grand Total Silver	1,623,005	1,735,259	1,423,582	1,087,339	877,795

No. 18—*continued.*

TOTAL VALUE of GOLD and SILVER BULLION and SPECIE Exported from British India to British Possessions and Foreign Countries, distinguishing the Treasure sent on account of Government—*continued.*

COUNTRIES TO WHICH EXPORTED.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
TOTAL GOLD AND SILVER:					
BRITISH POSSESSIONS:	£	£	£	£	£
United Kingdom - - - Private -	2,484,071	366,002	152,102	20,172	190,612
Mauritius - - - „ -	222,300	160,837	35,940	284,300	—
Aden - - - - { „ -	23,366	23,333	170,530	30,210	1,900
{ *Government*	*32,308*	*60,000*	*1,600*	—	*53,900*
Ceylon - - - - { Private -	835,912	665,276	583,946	444,348	469,120
{ *Government*	—	*20,000*	—	—	—
Straits Settlements - - - Private -	34,153	25,475	21,522	16,821	18,605
China—Hong Kong - - „ -	2,060	190,510	37,950	7,514	19,136
Total - - - { Private -	3,601,862	1,431,433	1,001,990	803,365	699,373
{ *Government*	*32,308*	*80,000*	*1,600*	—	*53,900*
Total British Possessions - -	3,634,170	1,511,433	1,003,590	803,365	753,273
FOREIGN COUNTRIES:					
Austria - - - Private -	—	1,000	—	290	—
France - - - - „ -	5,205	15,995	2,795	3,019	13,907
Holland - - - „ -	—	—	—	69,696	66,576
Italy - - - - „ -	—	—	—	200	—
Turkey in Europe - - „ -	600	—	2,950	1,680	1,880
Africa, Eastern { Mozambique - „ -	—	1,100	26,843	7,255	3,615
Coast { Zanzibar - „ -	11,502	92,802	55,342	10,111	55,431
Egypt - - - - „ -	63,202	66,596	18,674	530	—
Réunion - - - - „ -	—	—	4,000	—	—
Arabia - - - - „ -	74,020	62,727	86,125	78,120	50,362
Persia - - - { „ -	92,850	221,445	186,510	106,871	74,157
{ *Government*	*7,700*	*15,020*	*10,000*	*520*	—
Mekran and Sonmiani - { Private -	1,604	500	225	861	5,188
{ *Government*	*32,675*	*4,300*	*4,437*	*1,840*	*1,300*
China, Treaty Ports - - Private -	1,382	17,500	—	—	—
Japan - - - - „ -	—	10,000	—	—	—
Java - - - - „ -	600	—	3,400	2,100	—
Siam - - - - „ -	—	—	—	80	—
Turkey in Asia - { „ -	42,718	7,730	20,550	13,209	9,420
{ *Government*	*14,000*	*7,000*	*15,000*	—	*6,000*
Other Countries - - - -	—	—	—	—	900
Total - - - { Private -	293,683	497,395	407,414	294,022	281,486
{ *Government*	*54,375*	*26,320*	*29,437*	*2,360*	*7,300*
Total Foreign Countries - -	348,058	523,715	436,851	296,382	288,786
Grand Total - { Private -	3,895,545	1,928,828	1,409,404	1,097,387	980,859
{ *Government*	*86,683*	*106,320*	*31,037*	*2,360*	*61,200*
Total Gold and Silver Exported -	3,982,228	2,035,148	1,440,441	1,099,747	1,042,059

YEARS 1878-79 TO 1882-83.

No. 19.

GROSS AMOUNT of CUSTOMS DUTY Collected on the PRINCIPAL and other ARTICLES of MERCHANDISE, subject to DUTY, IMPORTED into British India from British Possessions and Foreign Countries.

ARTICLES.	YEARS ENDED 31st MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Apparel	25,268	26,129	32,206	29,622	—
Arms and Ammunition	5,617	7,469	8,247	9,900	10,874
Building Materials *a*	17	—	—	—	—
Cabinet Ware *a*	16	3	—	—	—
Canes and Rattans *a*	20	1	—	—	—
Caoutchouc, Raw, (*b*) and Manufactures of	502	217	2	—	—
Carriages, Carts, &c. *a*	1	—	—	—	—
China and Japan Ware (including Lacquered Ware)	968	1,035	1,528	1,834	—
Clocks and Watches	2,398	2,675	4,089	3,832	—
Coffee *c*	4	1	—	—	—
Corals, Real or Unwrought	4,040	6,191	6,882	8,571	—
Cordage and Rope of Vegetable Fibre (excluding Jute) *a*	54	—	—	—	—
Corks	1,003	1,173	1,605	1,321	—
Cotton Manufactures *d*	681,076	597,167	623,752	478,883	—
Twist and Yarn, *e*	90,205	84,602	108,512	95,510	—
Drugs and Medicines (including Chemical products) *f*	13,437	13,341	16,632	17,019	—
Dyes	4,712	7,028	11,653	8,836	—
Earthen and Porcelain Ware	6,064	5,844	6,476	7,200	—
Fireworks	2,137	2,195	1,562	2,320	—
Flax, Manufactures of *a*	156	—	—	—	—
Fruits and Vegetables *a*	6	—	—	—	—
Glass, Manufactures of:					
Beads and False Pearls	4,392	4,341	5,857	5,516	—
Other Sorts	11,771	11,816	12,668	15,802	—
Gums	3,930	4,294	4,674	2,077	—
Hardware and Cutlery	21,161	21,381	27,416	28,523	—
Hemp, Manufactures of *a*	4	—	—	—	—
Instruments, Musical	1,543	1,582	2,181	2,962	—
Ivory and Ivory Ware	6,171	7,483	9,303	9,695	—
Jewellery	1,725	1,872	2,651	2,983	—
Leather, Manufactures of *a*	6	—	—	—	—
Liquors:					
Malt	6,790	6,636	7,113	7,408	7,293
Spirits	*286,226	*320,665	*305,568	*336,699	*346,737
Wines, &c.	68,314	57,682	62,564	59,590	56,691
Matches and Lucifers	4,225	4,741	4,965	6,430	—
Metals, and Manufactures of:					
Copper, including Brass *g*	72,331	85,350	88,739	70,379	—
Iron *h*	17,398	13,211	17,915	14,991	—
Lead	5,228	5,527	4,840	4,642	—
Quicksilver	3,157	3,319	967	711	—
Spelter or Zinc	7,841	8,035	9,671	6,642	—
Steel	3,530	4,160	4,032	5,992	—
Tin	8,669	4,070	7,625	7,764	—
Unenumerated	1,301	811	1,044	1,497	—
Oils *a*	407	171	—	—	—
Paints and Colours	10,467	9,893	9,132	9,807	—
Perfumery	2,620	2,823	2,784	2,740	—
Photographic Materials *a*	6	—	—	—	—
Pitch, Tar, and Dammer *a*	3	—	—	—	—
Provisions *i*	*24,916	*25,014	*24,989	23,901	—
Railway Materials *a*	941	64	—	—	—
Salt *h*	*2,198,553	*2,323,227	*2,266,361	*2,355,333	*1,755,373
Seeds *a*	327	124	—	—	—
Shells and Cowries	1,697	1,478	1,715	899	—
Silk, Raw, and Manufactures of	63,449	67,449	105,775	80,649	—
Soap *a*	3	—	—	—	—
Spices	20,613	24,366	28,304	24,306	—
Stationery, other than Paper	3,948	4,508	5,725	6,290	—
Sugar and other Saccharine Matter	62,803	49,099	81,290	60,616	—
Tea	7,906	11,238	14,335	10,969	—
Tobacco, Manufactured and Unmanufactured	4,075	3,503	3,707	2,802	—
Toys and Requisites for Games	3,008	3,312	4,343	4,888	—
Umbrellas	11,898	9,856	13,305	8,892	—
Woollen Goods	42,165	45,213	59,989	51,978	—
Other Articles	8,842	8,991	10,369	9,721	2,623
Total Customs Duty on Imports from Foreign Ports	3,842,061	3,912,376	4,035,065	3,909,772	2,179,591
" " " " Indian Ports	117,265	63,538	48,456	37,943	16,368
Total Gross Import Customs Duty	3,959,326	3,975,914	4,083,521	3,947,715	2,195,959

a Exempted from duty from 20th March 1878. *b* Caoutchouc, Raw, exempted from duty from 25th September 1880.

c Free of duty, except when imported in small quantities with other groceries.

d T. Cloths under 18 reed and other stuffs containing no yarn higher than No. 30s exempted from duty 20th March 1878; and from the 15th March 1879 all grey cotton piece goods, howsoever designated, containing no higher than 30s, have been freed from duty.

e Grey Mule Twist No. 32 and lower, and Grey Water Twist No. 20 and lower, exempted from duty 20th March 1878.

f Chemical products exempted from duty 20th March 1878; Quinine freed of duty 5th August 1875.

g Current copper coin was freed from duty on 16th December 1876.

h Iron ore was freed from duty on 21st February 1877, but anchors and cables dutiable from 5th August 1875.

i Butter dutiable from 5th August 1875; also salted fish when imported into the Bombay Presidency, and from 18th January 1878, when imported into Sind; but Fishmaws, Sharkfins, Singally, and Sozille have been freed from 5th August 1875.

h In the Financial Accounts the duty collected is entered under "Salt" and not under "Customs."

* Exclusive of duty on Imports from Indian Ports.

YEARS 1878-79 TO 1882-83.

No. 20.

GROSS AMOUNT of CUSTOMS DUTY Collected on the PRINCIPAL and other ARTICLES of INDIAN PRODUCE and MANUFACTURE, subject to DUTY, Exported from British India to British Possessions and Foreign Countries.

ARTICLES.	YEARS ENDED 31ST MARCH				
	1879.	1880.	1881.	1882.	1883.
	£	£	£	£	£
Dyes, Indigo *	43,677	40,426	—	—	—
Grain, Rice not in the Husk	551,553	581,013	704,524	750,752	824,828
Rice in the Husk	18,793	9,230	13,891	11,516	7,166
Lac †	12,498	6,902	—	—	—
Other Articles	122	90	‡246	‡287	‡318
Total Export Customs Duty	626,643	637,661	718,661	762,555	832,312

* Exempted from duty from 25th February 1880.
† Lac dye was exempted from duty from 27th November 1874, all other kinds, except button and shell-lac, from 14th July 1877, and all kinds of Lac from 25th February 1880.
‡ Including 81*l.* in 1881, 153*l.* in 1882, and 106*l.* in 1883, realized at Bilimora, a port in the Gaekwar's territory.

No. 21.

GROSS AMOUNT of CUSTOMS DUTY collected on IMPORTS and EXPORTS from and to British Possessions and Foreign Countries, at each PORT of the several PRESIDENCIES and PROVINCES of BRITISH INDIA.

PORTS.	YEARS ENDED 31ST MARCH.									
	IMPORTS.					EXPORTS.				
	1879.	1880.	1881.	1882.	1883.	1879.	1880.	1881.	1882.	1883.
BENGAL:	£	£	£	£	£	£	£	£	£	£
Calcutta	2,944,175	2,979,088	2,935,361	2,892,458	1,820,242	201,339	132,565	160,104	171,537	181,292
Other Ports	64,444	75,022	66,321	96,434	75,722	17,643	28,940	19,831	33,153	31,557
Total	3,008,619	3,054,110	3,001,682	2,988,892	1,895,964	218,982	161,505	179,935	204,690	212,849
BRITISH BURMA:										
Rangoon	136,822	159,035	142,825	155,589	89,809	205,225	205,417	234,411	287,921	354,159
Akyab	150	204	363	184	46	35,640	62,858	90,237	81,856	80,357
Bassein	176	591	1,314	944	1,541	62,140	74,708	79,957	86,868	84,978
Maulmein	13,167	14,028	15,523	10,183	4,631	28,803	33,610	31,412	29,177	34,566
Other Ports	541	545	521	567	7	3,452	1,192	467	1,573	1,963
Total	150,856	174,403	160,546	167,647	96,034	335,260	377,785	436,484	487,395	556,023
MADRAS:										
Fort St. George	125,529	122,575	136,477	123,981	49,572	11,644	17,662	172	150	48
Other Ports	69,163	39,374	34,647	19,734	7,746	34,710	53,056	71,591	44,768	37,270
Total	194,692	161,959	171,124	143,715	57,318	46,354	70,718	71,763	44,918	37,318
BOMBAY:										
Bombay	565,246	531,950	686,455	592,715	111,308	20,456	22,652	26,980	19,704	19,188
Other Ports	14,292	11,363	680	776	310	2,023	1,203	885	767	782
Total	579,538	543,313	687,135	593,491	111,618	22,479	23,855	27,865	20,471	19,970
SINDH:										
Kurrachee	25,590	42,100	62,988	54,121	35,025	1,619	2,384	983	2,263	3,728
Other Ports	31	29	46	29	—	1,948	1,414	1,631	2,818	2,424
Total	25,621	42,129	63,034	54,150	35,025	3,567	3,798	2,614	5,081	6,152
TOTAL BRITISH INDIA	3,959,326	3,975,914	4,083,521	3,947,715	2,195,959	626,643	637,661	718,661	762,555	832,312

No. 22.

CUSTOMS DUTY, 1882.

All articles hitherto liable to Customs Duty when imported into or exported from British India have been declared free by the Indian Tariff Act, No. XI. of 1882, which received the assent of the Governor General of India in Council on 10th March 1882, with the exception of the articles enumerated in the following Schedule showing the rates of duty now chargeable on the same.

N.B.—For rates of duty leviable under previous tariffs see former volumes :—

Import Tariff Act XI. of 1882.

No.	Names of Articles.	Tariff Valuation.	Rate of Duty.
1	ARMS, AMMUNITION AND MILITARY STORES—		
	Fire-arms and parts thereof—		Rs. As.
	1. Fire-arms other than pistols	Each	50 0
	2. Barrels for the same, whether single or double	„	30 0
	3. Pistols	„	15 0
	4. Barrels for the same, whether single or double	„	10 0
	5. Springs used for fire-arms	„	8 0
	6. Gunstocks, sights, blocks and rollers	„	5 0
	7. Revolver-breeches, for each cartridge they will carry	„	2 8
	8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same	„	1 8
	9. Machines for making or loading or closing cartridges	„	10 0
	10. Machines for capping cartridges	„	2 8
	Exception I.—Articles falling under the 5th, 6th, 8th, 9th, or 10th, head of the above list, when they appertain to a fire-arm falling under the 1st or 3rd head. and are fitted into the same case with such fire-arm	„	Free.
	Exception II.—Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military or police uniform, and a revolver or a pair of pistols accompanying a military officer	„	Free.
	Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles mentioned in the above list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.		
	Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under this number, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.		
		Rs. Ans.	
	Gunpowder, common	0 5 per lb.	10 per cent.
	„ sporting	1 0 „	„
	„ all other sorts	Ad valorem	„
2	LIQUORS:—		Rs. Ans.
	Ale, beer and porter, except when condensed or concentrated—	Per Impl. Gallon or 6 quart bottles.	0 1
	Cider, and other fermented liquors	Ditto.	0 1
	Liqueurs	Ditto.	4 0
	Spirit intended exclusively in arts or manufactures, or to be used in chemistry, and which has been rendered effectually and permanently unfit for human consumption	Ad valorem.	5 per cent.
	Spirit, when used in drugs, medicines or chemicals in a proportion less than 20 per cent. of spirit of the strength of London proof	Ditto.	„
	Spirit when so used in a proportion of 20 per cent. and upwards Spirit, perfumed in wood, or in bottles containing more than four ounces Spirit, other sorts	Per Impl. gallon or 6 quart bottles of the strength of London proof.	Rs. 4, and the duty to be increased in proportion as the strength of the spirit exceeds London proof.
3	WINES:—		Rs. As.
	Champagne and all other sparkling wines	Per Impl. gallon or six quart bottles.	2 8
	All other sorts of wines	Ditto	1 0
4	OPIUM not covered by a Government pass	Per seer of 80 tolas	24 0
5	SALT	Per Indian maund of 82⅔ lbs. avoirdupois weight.	The rate at which excise duty is, for the time being leviable on salt, manufactured in the place where the import takes place; *i.e.*, 2 Rs. into Bengal, Madras, Bombay, and Sind, and 3 As. into British Burmah.

Export Tariff Act XI. of 1882.

Name of Article.	Tariff Valuation.	Rate of Duty.
Rice whether husked or unhusked	Per Indian maund of 82⅔ lbs. avoirdupois weight.	Rs. As. 0 3

YEARS 1878–79 TO 1882–83.

No. 23.

QUANTITY and VALUE, so far as can be ascertained, of GOVERNMENT STORES IMPORTED into BRITISH INDIA from BRITISH POSSESSIONS and FOREIGN COUNTRIES.

GOVERNMENT STORES.	YEARS ENDED 31ST MARCH									
	1879.		1880.		1881.		1882.		1883.	
	QUANTITY.	VALUE.	QUANTITY.	VALUE.	QUANTITY.	VALUE.	QUANTITY.	VALUE.	QUANTITY	VALUE.
APPAREL (including Haberdashery, but excluding Hosiery):		£		£		£		£		£
United Kingdom	—	35,578	—	30,028	—	29,956	—	30,683	—	26,865
Other Countries	—	—	—	235	—	1	—	—	—	16
Total	—	35,578	—	30,263	—	29,957	—	30,683	—	26,881
ARMS, AMMUNITION, &c.:										
United Kingdom	—	73,317	—	68,142	—	77,598	—	42,149	—	103,904
Other Countries	—	25	—	—	—	—	—	48	—	526
Total	—	73,342	—	68,142	—	77,598	—	42,197	—	104,430
BOOKS AND PRINTED MATTER (including Maps, Charts, &c.):										
United Kingdom	—	2,980	—	1,512	—	20,647	—	7,536	—	5,245
Other Countries	—	76	—	126	—	5,348	—	143		147
Total	—	3,056	—	1,638	—	25,995	—	7,679	—	5,392
BUILDING AND ENGINEERING MATERIALS:										
United Kingdom	—	2,159	—	23,543	—	45,407	—	3,018	—	5,926
CARRIAGES, CARTS, &c., AND PARTS THEREOF (but not Railway Carriages):										
United Kingdom	—	15,203	—	42	—	8,943	—	2,113	—	3,320
CHEMICAL PRODUCTS:										
United Kingdom	—	6,515	—	2,296	—	2,076	—	1,900	—	2,751
Other Countries	—	—	—	—	—	104	—	—	—	—
Total	—	6,515	—	2,296	—	2,180	—	1,900	—	2,751
COALS AND COKE:	Tons.		Tons.		Tons.		Tons.		Tons.	
United Kingdom	3,839	8,171	17,837	35,864	42,202	76,416	11,077	12,619	13,512	23,436
COTTON MANUFACTURES:										
United Kingdom — Yards	143,977	4,043	56,561	1,592	108,580	2,124	95,993	4,435	269,755	7,433
United Kingdom — No.	—	—	3,786		—	—	—	—	—	—
United Kingdom — Lbs.	—	—	—	—	804	96	1,458	187	208	30
United Kingdom — Value	—	6,867	—	6,642	—	1,473	—	1,451	—	3,067
Total	—	10,910	—	8,234	—	3,694	—	6,073	—	10,530

GOVERNMENT STORES.

YEARS 1878-79 TO 1882-83.

No. 23—*continued.*

QUANTITY and VALUE, so far as can be ascertained, of GOVERNMENT STORES IMPORTED into BRITISH INDIA from British Possessions and Foreign Countries—*continued.*

GOVERNMENT STORES.	YEARS ENDED 31st MARCH									
	1879.		1880.		1881.		1882.		1883.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
DRUGS AND MEDICINES:	Lbs.	£	Lbs.	£	Lbs.	£	Lbs.	£	Lbs.	£
QUININE:										
United Kingdom -	809	5,895	2,017	11,631	1,800	16,617	2,137	17,067	155	151
OTHER SORTS:										
United Kingdom -	—	14,113	—	42,532	—	22,373	—	11,970	—	6,717
Other Countries -	—	—	—	—	—	663	—	—	—	—
Total -	—	14,113	—	42,532	—	23,036	—	11,970	—	6,717
Grand Total -	—	20,008	—	54,163	—	39,653	—	29,037	—	6,868
EARTHENWARE AND PORCELAIN:										
United Kingdom -	—	1,617	—	2,684	—	870	—	2,257	—	1,567
Total -	—	1,617	—	2,684	—	870	—	2,257	—	1,567
FLAX, MANUFACTURES OF:										
United Kingdom — Yards	214,272	9,332	494,752	18,755	185,255	9,700	178,973	8,803	298,686*	13,235
United Kingdom — Lbs.	—	—	—	—	5,022	702	4,844	559	2,733	284
United Kingdom — Value	—	876	—	278	—	454	—	1,988	—	—
Other Countries Value	—	—	—	—	—	54	—	17	—	3,754
Total -	—	10,208	—	19,033	—	10,910	—	11,367	—	17,273
GLASS AND GLASSWARE:										
United Kingdom -	—	6,090	—	5,121	—	4,335	—	6,132	—	14,010
Other Countries -	—	—	—	—	—	5	—	—	—	—
Total -	—	6,090	—	5,121	—	4,340	—	6,132	—	14,010
HARDWARE AND CUTLERY:										
United Kingdom -	—	41,336	—	42,871	—	36,223	—	69,947	—	69,056
Other Countries -	—	76	—	14	—	853	—	15	—	—
Total -	—	41,412	—	42,885	—	36,576	—	69,962	—	69,056
INSTRUMENTS AND APPARATUS:										
MUSICAL:										
United Kingdom -	—	1,412	—	2,062	—	2,761	—	2,515	—	1,822
Other Countries -	—	2	—	27	—	—	—	30	—	—
Total -	—	1,414	—	2,089	—	2,761	—	2,545	—	1,822
SCIENTIFIC, &c.:										
United Kingdom -	—	22,743	—	17,471	—	20,577	—	15,455	—	12,723
Other Countries -	—	154	—	—	—	416	—	907	—	172
Total -	—	22,897	—	17,471	—	20,993	—	16,362	—	12,895
Grand Total -	—	24,311	—	19,560	—	23,754	—	18,907	—	14,717

* Figures defective in Indian returns.

No. 23—*continued.*

QUANTITY and VALUE, so far as can be ascertained, of GOVERNMENT STORES IMPORTED into BRITISH INDIA from British Possessions and Foreign Countries—*continued.*

GOVERNMENT STORES.	YEARS ENDED 31ST MARCH									
	1879.		1880.		1881.		1882.		1883.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
LEATHER MANUFACTURES:	Pairs.	£	Pairs.	£	Pairs.	£	Pairs.	£	Pairs.	£
BOOTS AND SHOES:										
United Kingdom	73,278	43,905	115,461	71,134	113,923	64,407	100,039	58,432	55,002	30,738
Other Countries	—	—	—	—	20	16	—	—	—	—
Total	73,278	43,905	115,461	71,134	113,943	64,423	100,039	58,432	55,002	30,738
OTHER SORTS:										
United Kingdom	—	564	—	3,518	—	6,340	—	7,320	—	7,950
Total	—	564	—	3,518	—	6,340	—	7,320	—	7,950
Grand Total	—	44,469	—	74,652	—	70,763	—	65,752	—	38,688
LIQUORS:										
ALE, BEER, AND PORTER:	Gallons.		Gallons.		Gallons.		Gallons.		*Gallons.	
United Kingdom	1,965,222	116,259	2,182,221	142,974	1,695,959	93,775	1,708,596	142,464	1,486,234	91,493
Total	1,965,222	116,259	2,182,221	142,974	1,695,959	93,775	1,708,596	142,464	1,486,234	91,493
SPIRITS:										
United Kingdom	324	164	2,096	1,242	2,790	1,445	437	230	32,770	16,473
Ceylon	97,646	48,824	87,780	43,871	108,887	54,372	76,085	38,042	58,859	29,450
Total	97,970	48,988	89,876	45,113	111,677	55,817	76,522	38,272	91,629	45,923
WINES AND LIQUEURS:										
United Kingdom	8,738	3,092	3,514	1,651	2,174	948	3,042	1,118	1,778*	1,732
Other Countries	—	—	—	—	1,378	706	—	—	—	—
Total	8,738	3,092	3,514	1,651	3,552	1,654	3,042	1,118	1,778	1,732
Grand Total	2,071,930	168,339	2,275,611	189,738	1,811,188	151,246	1,788,160	181,854	1,579,641	139,148
MACHINERY AND MILLWORK:										
United Kingdom	—	30,146	—	27,359	—	64,974	—	44,627	—	33,452
Other Countries	—	273	—	—	—	685	—	—	—	—
Total	—	30,419	—	27,359	—	65,659	—	44,627	—	33,452
METALS OF ALL KINDS (Cast, Wrought, Unwrought, and Manufactured):	Cwts.		Cwts.		Cwts.		Cwts.		Cwts.	
United Kingdom	56,491	54,073	32,799	30,906	*63,183	67,017	*63,570	68,998	227,535*	215,506
Other Countries	—	—	2	24	5	8	not stated	120	—	—
Total	56,491	54,073	32,801	30,930	63,188	67,025	63,570	69,118	227,535	215,506
PAPER AND PASTEBOARD (including Printing, Writing, and other sorts of Paper):										
United Kingdom	—	57,789	—	61,287	—	78,799	—	65,854	—	110,786
PRINTING AND LITHOGRAPHING MATERIALS:										
United Kingdom	—	2,897	—	781	—	3,094	—	9,643	—	7,822
Other Countries	—	—	—	36	—	20	—	68	—	127
Total	—	2,897	—	817	—	3,114	—	9,711	—	7,949

* Figures defective in Indian returns.

GOVERNMENT STORES. YEARS 1878-79 TO 1882-83.

No. 23—*continued.*

QUANTITY and VALUE, so far as can be ascertained, of GOVERNMENT STORES IMPORTED into BRITISH INDIA from British Possessions and Foreign Countries—*continued.*

GOVERNMENT STORES.	YEARS ENDED 31ST MARCH									
	1879.		1880.		1881.		1882.		1883.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
RAILWAY PLANT AND ROLLING STOCK:		£		£		£		£		£
LOCOMOTIVES AND CARRIAGES, &C.:										
United Kingdom	—	150,256	—	135,236	—	*347,125	—	* 462,331	—	296,749*
Other Countries	—	—	—	—	—	—	—	—	—	500
MATERIALS FOR CONSTRUCTION (WOODEN SLEEPERS, &C.):										
United Kingdom	—	294,743	—	360,212	—	*1,277,773	—	* 699,855	—	615,118
Other Countries	—	—	—	—	—	26	—	—	—	—
Total	—	444,999	—	495,448	—	*1,624,924	—	699,855	—	615,118
STATIONERY (exclusive of Paper):										
United Kingdom	—	3,292	—	11,527	—	14,222	—	18,301	—	18,228
Other Countries	—	—	—	—	—	38	—	—	—	127
Total	—	3,292	—	11,527	—	14,260	—	18,301	—	18,355
TELEGRAPH MATERIALS:										
United Kingdom	-	19,667	—	17,775	—	64,527	—	45,793	—	88,367
Other Countries	—	60	—	282	—	475		280	—	918
Total	—	19,727	—	18,057	—	65,002	—	46,073	—	89,285
WOOL, MANUFACTURES OF:										
PIECE GOODS:	Yds.		Yds.		Yds.		Yds.		Yds.	
United Kingdom	430,021	81,287	516,578	67,950	995,369	154,800	949,027	151,265	523,469	87,135
Other Countries	—	—	—	—	690	76	—	—	300	12
Total	430,021	81,287	516,578	68,050	996,059	154,876	949,027	151,265	523,769	87,147
OTHER SORTS:	Lbs.		Lbs.		Lbs.		Lbs.		Lbs.	
United Kingdom	11,123	2,336	118,387	32,523	6,457	9,195	20,480	3,766	11,643†	4,381
Other Countries	—	—	—	—	Not stated	2,921	—	—	—	—
Total	11,123	2,336	118,387	32,523	—	12,116	20,480	3,766	11,643	4,381
Grand Total	—	83,623	—	100,573	—	166,992	—	155,031	—	91,528
ALL OTHER STORES NOT ENUMERATED ABOVE:										
United Kingdom	—	64,926	—	101,604	—	106,949	—	56,591	—	84,491
Other Countries	—	1,161	—	1,849	—	910	—	2,248	—	3,572
Total	—	66,087	—	103,453	—	107,859	—	58,839	—	88,063
GRAND TOTAL VALUE OF GOVERNMENT STORES:										
United Kingdom	—	1,183,748	—	1,381,299	—	2,733,582	—	2,079,372	—	1,661,437
Other Countries		50,651	—	45,451	—	74,354	—	41,918	—	431,233
Total	—	1,234,399	—	1,426,750	—	2,807,936	—	2,121,290	—	2,092,670

* Including such for East Indian Railway, now a State line.

† Figures defective in Indian returns.

No. 24.

VALUE of GOVERNMENT STORES, distinguishing INDIAN PRODUCE and MANUFACTURE from FOREIGN MERCHANDISE, EXPORTED from BRITISH INDIA to BRITISH POSSESSIONS and FOREIGN COUNTRIES.

GOVERNMENT STORES.	YEARS ENDED 31st MARCH														
	1879.			1880.			1881.			1882.			1883.		
	Indian Produce and Manufactures.	Foreign Merchandise.	Total.	Indian Produce and Manufactures.	Foreign Merchandise.	Total.	Indian Produce and Manufactures.	Foreign Merchandise.	Total.	Indian Produce and Manufactures.	Foreign Merchandise.	Total.	Indian Produce and Manufactures.	Foreign Merchandise.	Total.
APPAREL :	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
United Kingdom	—	1	1	—	136	136	—	—	—	—	—	—	—	—	—
Other Countries	100	1,693	1,793	186	93	279	424	665	1,089	400	338	738	779	3,566	4,345
Total	100	1,694	1,794	186	229	415	424	665	1,089	400	338	738	779	3,566	4,345
ARMS AND AMMUNITION:															
United Kingdom	—	2	2	—	—	—	—	—	—	10	—	10	264	52	316
Other Countries	36	9,252	9,288	—	2,887	2,887	—	1,964	1,964	152	3,902	4,054	325	18,565	18,890
Total	36	9,254	9,290	—	2,887	2,887	—	1,964	1,964	162	3,902	4,064	589	18,617	19,206
DRUGS AND MEDICINES (including Chemical Products) :															
United Kingdom	10,600	—	10,600	17,240	—	17,240	3,090	—	3,090	46,610	—	46,610	9,171	—	9,171
Other Countries	23	537	560	9	1,022	1,031	6,603	583	7,186	27	373	400	120	5,558	5,678
Total	10,623	537	11,160	17,249	1,022	18,271	9,693	583	10,276	46,637	373	47,010	9,291	5,558	14,849
METALS OF ALL KINDS :															
United Kingdom	—	362	362	—	—	—	—	—	—	—	—	—	—	—	—
Other Countries	525	4,578	5,103	1	7,554	7,555	50	66	116	91	2,558	2,649	236	618	854
Total	525	4,940	5,465	1	7,554	7,555	50	66	116	91	2,558	2,649	236	618	854
TELEGRAPH MATERIALS:															
United Kingdom	—	1	1	—	—	—	—	1	1	—	—	—	—	—	—
Other Countries	—	1,912	1,912	—	1,090	1,090	—	2,166	2,166	111	2,516	2,627	—	2,400	2,400
Total	—	1,913	1,913	—	1,090	1,090	—	2,167	2,167	111	2,516	2,627	—	2,400	2,400
OTHER STORES :															
United Kingdom	175	515	690	1,887	987	2,874	731	525	1,256	481	460	941	176	1,598	1,774
Other Countries	5,113	8,434	13,547	2,606	3,504	6,110	1,921	4,161	6,082	4,480	3,982	8,462	8,640	32,190	40,830
Total	5,288	8,949	14,237	4,493	4,491	8,984	2,652	4,686	7,338	4,961	4,442	9,403	8,816	33,788	42,604
TOTAL GOVERNMENT STORES :															
United Kingdom	10,775	881	11,656	19,127	1,123	20,250	3,821	526	4,347	47,101	460	47,561	9,611	1,650	11,261
Other Countries	5,797	26,450	32,247	2,802	16,153	18,955	8,998	9,605	18,603	5,261	13,669	18,930	10,100	62,897	72,997
GRAND TOTAL	16,572	27,331	43,903	21,929	17,276	39,205	12,819	10,131	22,950	52,362	14,129	66,491	19,711	64,547	84,258

FOREIGN TRADE.

SHIPPING AND TONNAGE.

No. 25.

TOTAL NUMBER and TONNAGE of all VESSELS (including their repeated Voyages) ENTERED and CLEARED at Ports in British India, distinguishing SAILING from STEAM, engaged in the Foreign Trade.

DESCRIPTION OF VESSELS.	1879.		1880.		1881.		1882.		1883.	
	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.
ENTERED.										
STEAM:										
Viâ Suez Canal	437	670,703	511	780,102	686	1,018,103	929	1,370,242	711	1,152,440
Viâ other Routes	590	484,943	688	594,899	782	724,152	900	893,362	839	898,075
Total	1,027	1,155,646	1,199	1,375,001	1,468	1,742,255	1,829	2,263,674	1,550	2,050,515
SAILING	4,753	1,401,315	4,873	1,388,620	4,632	1,426,718	4,631	1,638,644	4,314	1,488,363
GRAND TOTAL	5,780	2,556,961	6,072	2,763,621	6,100	3,168,973	6,460	3,632,248	5,864	3,538,878
CLEARED.										
STEAM:										
Viâ Suez Canal	504	756,254	556	829,667	773	1,115,769	1,060	1,517,746	934	1,433,480
Viâ other Routes	613	515,185	684	616,239	698	670,773	799	792,626	610	617,069
Total	1,117	1,271,439	1,240	1,445,906	1,471	1,786,542	1,859	2,310,372	1,544	2,050,549
SAILING	4,829	1,538,334	4,848	1,493,560	4,734	1,513,521	4,423	1,426,266	4,307	1,482,457
GRAND TOTAL	5,946	2,809,773	6,088	2,939,466	6,205	3,300,063	6,282	3,736,638	5,851	3,533,006
TOTAL ENTERED AND CLEARED.										
STEAM:										
Viâ Suez Canal	941	1,426,957	1,067	1,609,769	1,459	2,133,872	1,989	2,887,988	1,645	2,585,920
Viâ other Routes	1,203	1,000,128	1,372	1,211,138	1,480	1,394,925	1,699	1,685,988	1,449	1,515,144
Total	2,144	2,427,085	2,439	2,820,907	2,939	3,528,797	3,688	4,573,976	3,094	4,101,064
SAILING	9,582	2,939,649	9,721	2,876,145	9,366	2,940,239	9,054	2,794,910	8,621	2,970,820
GRAND TOTAL	11,726	5,366,734	12,160	5,703,087	12,305	6,469,036	12,742	7,368,886	11,715	7,071,884

No. 26.

TOTAL NUMBER and TONNAGE of all VESSELS, SAILING and STEAM, with Cargoes and in Ballast (including their repeated Voyages), ENTERED and CLEARED at Ports in British India engaged in the Foreign Trade.

DESCRIPTION OF VESSELS.	1879.		1880.		1881.		1882.		1883.	
	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.
ENTERED.										
With Cargoes	3,520	2,003,375	3,910	2,264,023	4,006	2,513,993	4,129	2,580,534	3,837	2,398,448
In Ballast	2,260	553,586	2,162	499,598	2,094	654,980	2,331	1,051,714	2,027	1,140,430
Total	5,780	2,556,961	6,072	2,763,621	6,100	3,168,973	6,460	3,632,248	5,864	3,538,878
CLEARED.										
With Cargoes	4,900	2,547,722	5,086	2,796,623	5,116	3,153,919	5,474	3,619,009	5,029	3,412,787
In Ballast	1,046	262,051	1,002	142,843	1,089	146,144	808	117,629	822	120,219
Total	5,946	2,809,773	6,088	2,939,466	6,205	3,300,063	6,282	3,736,638	5,851	3,533,006
TOTAL ENTERED AND CLEARED.										
With Cargoes	8,420	4,551,097	8,996	5,060,646	9,122	5,667,912	9,603	6,199,543	8,866	5,811,235
In Ballast	3,306	815,637	3,164	642,441	3,183	801,124	3,139	1,169,343	2,849	1,260,649
GRAND TOTAL	11,726	5,366,734	12,160	5,703,087	12,305	6,469,036	12,742	7,368,886	11,715	7,071,884

No. 27.

TOTAL NUMBER and TONNAGE of all VESSELS, SAILING and STEAM (including their REPEATED VOYAGES), ENTERED and CLEARED, with Cargoes and in Ballast, at Ports in British India, from and to Foreign Countries.

ENTERED.

COUNTRIES WHENCE ARRIVED.	YEARS ENDED 31st MARCH									
	1879.		1880.		1881.		1882.		1883.	
	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.
UNITED KINGDOM	856	1,176,879	931	1,301,559	1,078	1,491,841	1,044	1,510,047	907	1,364,552
BRITISH POSSESSIONS	3,752	928,197	3,866	992,769	3,781	1,105,657	3,930	1,293,368	3,517	1,402,818
FOREIGN COUNTRIES	1,172	451,885	1,275	469,293	1,241	571,475	1,486	828,833	1,440	771,508
TOTAL	5,780	2,556,961	6,072	2,763,621	6,100	3,168,973	6,460	3,632,248	5,864	3,538,878
UNITED KINGDOM	856	1,176,879	931	1,301,559	1,078	1,491,841	1,044	1,510,047	907	1,364,552
BRITISH POSSESSIONS:										
Aden	34	35,313	45	51,387	59	63,886	78	76,731	78	93,647
Australia	74	88,523	77	97,836	41	58,968	44	65,968	123	159,748
British West Indies	1	759	2	1,957	1	1,948	1	1,737	2	2,965
Cape of Good Hope	59	44,881	36	31,295	89	70,309	120	88,691	169	147,457
Ceylon	3,023	387,006	3,129	371,856	2,947	403,251	2,920	413,548	2,485	411,389
China, Hong Kong	39	18,223	35	43,028	43	58,153	57	79,305	67	92,051
Malta	—	—	1	1,471	1	1,299	12	12,807	1	1,023
Mauritius	117	88,618	128	87,181	124	96,036	138	109,276	106	94,453
Natal	23	12,617	14	6,967	36	16,140	47	27,902	62	43,613
Straits Settlements	376	292,257	396	296,031	436	332,986	513	422,104	43	361,400
Other Possessions	—	—	3	3,819	4	4,451	—	—	2	1,758
Total	3,752	928,197	3,866	992,769	3,781	1,105,657	3,930	1,293,368	3,517	1,402,818
FOREIGN COUNTRIES:										
Austria	15	19,491	19	20,152	24	31,893	13	63,902	30	42,462
France	35	28,197	21	16,871	15	13,281	46	54,028	41	50,395
Germany	11	9,601	14	11,623	11	10,311	17	16,056	16	14,302
Holland	1	1,022	1	755	1	613	2	2,297	3	4,142
Italy	44	37,535	46	67,460	49	76,697	54	79,437	32	54,251
Russia	—	—	1	961	—	—	—	—	—	—
Spain	—	—	—	—	1	121	3	3,161	1	454
Africa, Eastern Coast { Mozambique	15	2,072	26	9,120	28	8,557	21	11,075	18	10,928
Africa, Eastern Coast { Zanzibar	31	8,608	34	6,926	40	13,456	50	21,287	23	17,919
Africa, Eastern Coast { Other ports	1	270	—	—	1	428	6	783	6	1,610
Egypt (local trade)	3	3,951	11	12,065	32	36,725	178	278,490	70	99,450
Réunion	27	12,503	26	13,472	27	13,684	40	23,672	20	10,620
America, United States	29	32,538	35	37,829	31	36,517	27	31,940	35	55,455
America, South and Central	19	18,145	5	6,643	33	32,209	56	61,187	108	102,009
Arabian Gulf	286	63,327	286	60,937	264	80,004	262	73,553	237	70,076
Persian Gulf	179	66,819	156	60,722	156	67,591	169	19,661	150	17,837
Makran and Sonmiani	146	6,436	256	11,498	152	6,814	164	7,021	179	8,169
Maldives	85	3,293	80	3,177	41	4,687	39	4,095	28	2,923
China (Treaty Ports)	18	29,389	18	35,098	17	29,985	18	31,393	21	38,343
Java	12	11,470	6	5,765	13	14,493	3	2,759	21	20,088
Siam	45	5,107	25	3,035	32	3,541	31	3,768	33	6,445
Sumatra	15	5,267	80	21,755	11	6,626	15	7,289	14	4,311
Other Countries	214	66,748	238	62,577	263	71,410	342	69,409	235	56,556
Total	1,172	451,885	1,275	469,293	1,241	571,475	1,486	828,833	1,440	771,508
Grand Total	5,780	2,556,961	6,072	2,763,621	6,100	3,168,973	6,460	3,632,248	5,864	3,538,878

SHIPPING AND TONNAGE. YEARS 1878-79 TO 1882-83.

No. 27—*continued.*

TOTAL NUMBER and TONNAGE of all VESSELS, SAILING and STEAM (including their REPEATED VOYAGES), ENTERED and CLEARED, with Cargoes and in Ballast, at Ports in British India, from and to Foreign Countries—*continued.*

COUNTRIES TO WHICH DEPARTED.	CLEARED.									
	YEARS ENDED 31st MARCH									
	1879.		1880.		1881.		1882.		1883.	
	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.
UNITED KINGDOM	1,905	1,291,465	959	1,285,334	1,134	1,484,094	1,187	1,561,691	1,175	1,553,246
BRITISH POSSESSIONS	3,639	792,490	3,650	821,021	3,545	900,870	3,894	1,002,471	3,068	862,677
FOREIGN COUNTRIES	1,302	725,818	1,479	833,111	1,526	916,099	1,701	1,172,476	1,608	1,113,083
Total	5,946	2,809,773	6,088	2,939,466	6,205	3,300,063	6,282	3,736,638	5,851	3,533,006
UNITED KINGDOM	1,905	1,291,465	959	1,285,334	1,134	1,484,094	1,187	1,561,691	1,175	1,553,246
BRITISH POSSESSIONS:										
Aden	16	4,992	14	2,603	22	5,087	34	6,473	14	4,745
Australia	41	44,980	34	43,835	39	56,404	48	68,021	42	47,476
British West Indies	9	8,147	9	9,373	11	10,856	16	11,985	10	74,515
Cape of Good Hope	16	5,958	13	5,123	19	8,377	17	5,822	12	4,428
Ceylon	3,006	384,016	3,025	342,856	3,271	385,227	3,593	518,780	3,116	363,284
China, Hong Kong	36	48,480	36	47,893	43	61,489	42	58,405	51	76,934
Malta	1	3,820	11	12,177	39	46,112	58	66,870	69	82,054
Mauritius	138	96,893	129	83,935	99	75,124	117	81,009	93	68,711
Natal	19	9,593	7	5,122	18	7,405	19	7,959	22	7,837
Straits Settlements	334	162,534	355	251,453	366	257,752	432	328,215	307	228,942
Other Possessions	20	23,127	17	19,484	15	17,020	18	18,840	32	30,757
Total	3,639	792,490	3,650	821,021	3,545	900,870	3,894	1,002,471	3,068	862,677
FOREIGN COUNTRIES:										
Austria	16	20,167	15	20,613	26	34,573	46	62,085	42	57,806
France	118	113,015	171	130,830	212	221,839	283	329,349	224	306,788
Germany	15	15,542	20	17,500	19	17,086	19	21,605	15	12,457
Holland	12	10,578	7	6,585	26	34,985	25	30,164	17	23,937
Italy	52	68,728	49	70,738	41	64,102	46	64,984	36	52,979
Russia	3	2,577	—	—	2	1,835	—	—	—	—
Spain	5	3,645	1	411	6	6,033	3	3,956	2	2,018
Africa, Eastern Coast: Mozambique	24	2,411	24	2,791	30	5,125	20	3,585	28	7,418
Africa, Eastern Coast: Zanzibar	78	12,010	51	13,703	72	21,268	74	26,078	67	21,138
Africa, Eastern Coast: Other ports	—	—	—	—	—	—	7	620	5	1,017
Egypt (local trade)	7	6,914	57	61,585	82	99,530	112	131,713	105	130,406
Reunion	26	12,500	22	11,698	51	24,056	42	21,085	45	22,836
America, United States	97	127,152	105	135,048	69	84,644	83	97,289	100	127,851
America, South and Central	48	53,835	18	12,046	22	11,668	28	10,890	30	10,986
Arabian Gulf	205	56,509	236	65,152	256	72,781	234	67,408	251	61,439
Persian Gulf	154	67,131	148	72,457	165	74,503	184	85,949	166	58,902
Mekran and Somaliland	164	7,566	267	11,719	174	8,854	175	8,792	202	12,451
Maldives	87	4,682	40	4,172	57	6,023	54	4,966	45	4,356
China (Treaty Ports)	24	38,449	26	46,268	30	48,821	35	69,706	28	54,892
Java	22	21,849	3	4,143	4	5,028	6	6,614	12	6,051
Siam	26	1,985	22	7,994	19	1,221	25	2,601	30	2,454
Sumatra	5	1,928	12	16,406	5	1,451	13	3,231	4	917
Other Countries	158	76,606	170	74,737	158	70,812	203	151,502	132	108,796
Total	1,302	725,818	1,479	833,111	1,526	916,099	1,701	1,172,476	1,608	1,113,083
GRAND TOTAL	5,946	2,809,773	6,088	2,939,466	6,205	3,300,063	6,282	3,736,638	5,851	3,533,006

YEARS 1878-79 TO 1882-83. SHIPPING AND TONNAGE.

No. 28.

NUMBER and TONNAGE of all VESSELS, SAILING and STEAM, distinguishing their NATIONALITIES, and including their REPEATED VOYAGES, ENTERED and CLEARED, with Cargoes and in Ballast, at Ports in British India, from and to Foreign Countries.

NATIONALITY OF VESSELS.	ENTERED. YEARS ENDED 31st MARCH									
	1879.		1880.		1881.		1882.		1883.	
	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS.	TONS.
BRITISH - -	1,661	1,895,602	1,840	2,112,832	2,129	2,491,302	2,367	2,869,156	2,126	2,686,523
BRITISH INDIAN -	1,624	231,302	1,502	212,985	1,476	210,237	1,478	209,793	1,302	189,197
FOREIGN :										
Austrian - -	15	19,491	25	35,752	31	46,287	44	57,979	47	69,[illegible]
Belgian - -	1	1,618	1	584	3	2,261	11	13,975	1	1,114
Danish - -	5	3,357	4	3,263	2	1,697	3	1,791	4	3,189
Dutch - -	5	5,282	18	17,836	2	2,126	5	4,056	3	3,415
French - -	104	63,077	90	54,088	91	54,731	93	62,378	89	84,732
German - -	47	37,611	56	47,409	57	53,624	63	58,609	125	110,882
Italian - -	69	50,755	51	58,868	70	71,915	125	116,394	138	139,352
Norwegian - -	17	15,488	12	12,113	34	27,865	44	39,842	61	50,193
Portuguese - -	14	2,018	11	1,454	11	783	13	737	12	830
Russian - -	1	1,366	5	4,622	2	1,568	6	6,251	9	7,286
Spanish - -	—	—	2	1,302	—	—	—	—	—	—
Swedish - -	8	4,597	7	3,641	7	3,218	10	4,845	20	11,723
American - -	57	67,735	42	49,664	42	54,743	38	45,574	37	48,266
Arabian - -	273	38,721	261	32,231	293	42,692	314	47,078	331	40,526
Chinese - -	1	161	1	42	1	67	—	—	1	45
Siamese - -	3	809	1	340	1	160	3	1,457	5	2,491
Other Nationalities	17	8,858	30	9,683	33	8,161	40	8,634	39	7,187
Total - -	627	320,895	617	333,242	680	371,898	812	470,780	922	575,527
NATIVE CRAFT -	1,868	109,162	2,013	104,562	1,815	95,536	1,803	91,489	1,514	87,631
GRAND TOTAL -	5,780	2,556,961	6,072	2,763,621	6,100	3,168,973	6,460	3,632,248	5,864	3,538,878

	CLEARED.									
BRITISH - -	1,880	2,122,580	1,988	2,290,428	2,239	2,628,358	2,494	2,996,491	2,[illegible]	2,680,247
BRITISH INDIAN -	1,538	227,960	1,426	188,276	1,390	198,350	1,390	201,607	1,223	171,992
FOREIGN :										
Austrian - -	33	18,185	21	30,893	33	44,132	42	54,256	59	68,849
Belgian - -	1	1,618	1	935	2	916	5	6,306	2	2,437
Danish - -	6	4,134	5	4,114	1	849	2	1,089	6	3,643
Dutch - -	5	5,282	18	17,836	1	1,066	8	5,513	3	3,240
French - -	140	78,165	120	63,170	137	75,780	133	88,265	130	106,352
German - -	52	42,767	55	46,723	61	56,788	61	53,720	125	102,613
Italian - -	75	62,013	45	51,387	62	65,267	122	111,249	143	142,102
Norwegian - -	19	18,221	13	11,483	27	23,703	36	35,702	69	57,345
Portuguese - -	17	2,046	11	1,551	11	1,242	14	1,360	13	1,046
Russian - -	1	1,365	5	4,622	2	1,568	6	6,251	8	6,246
Spanish - -	—	—	2	1,302	—	—	—	—	—	—
Swedish - -	7	4,589	10	5,087	6	2,309	9	4,143	16	9,322
American - -	65	80,080	64	80,191	43	52,068	36	41,773	96	43,186
Arabian - -	219	28,710	219	28,194	250	34,121	270	38,775	224	38,519
Chinese - -	1	161	1	42	1	67	—	—	—	—
Siamese - -	3	471	2	598	2	320	3	1,436	3	2,524
Other Nationalities	16	8,684	24	6,492	36	10,814	40	8,813	45	6,742
Total - -	634	356,491	616	354,620	675	371,844	787	440,730	912	592,766
NATIVE CRAFT -	1,894	102,742	2,058	106,142	1,901	101,911	1,611	88,810	1,585	88,001
GRAND TOTAL -	5,945	2,809,773	6,088	2,939,466	6,205	3,300,063	6,382	3,726,638	5,851	3,533,006

SHIPPING AND TONNAGE. YEARS 1878-79 TO 1882-83.

No. 29.

TOTAL NUMBER and TONNAGE of all VESSELS, SAILING and STEAM, ENTERED and CLEARED at Ports in British India, (distinguishing those with CARGOES from those in BALLAST,) and from and to British Possessions and Foreign Countries.

	YEARS ENDED 31ST MARCH									
	1879.		1880.		1881.		1882		1883.	
	VESSELS	TONS.	VESSELS.	TONS.	VESSELS.	TONS.	VESSELS	TONS.	VESSELS	TONS.
ENTERED:										
WITH CARGOES.										
From United Kingdom	931	1,174,267	926	1,297,489	1,079	1,455,562	1,023	1,486,178	889	1,340,014
,, British Possessions	1,620	435,158	1,817	552,904	1,846	572,261	2,004	654,579	1,866	585,954
,, Foreign Countries	1,080	393,650	1,167	406,637	1,090	455,179	1,102	449,477	1,142	469,149
Total	3,520	2,003,875	3,910	2,264,023	4,006	2,483,003	4,129	2,580,534	3,897	2,395,117
IN BALLAST.										
From United Kingdom	5	2,612	5	1,077	8	5,279	21	23,569	18	16,508
,, British Possessions	2,113	502,740	2,049	422,863	1,935	533,396	1,926	638,720	1,711	519,563
,, Foreign Countries	142	58,235	108	62,656	151	116,305	384	389,356	298	302,197
Total	2,260	553,586	2,162	422,598	2,094	654,980	2,331	1,051,744	2,027	1,140,400
Total Entered	5,780	3,556,961	6,072	3,783,021	6,100	3,137,983	6,460	3,632,278	5,924	3,535,517
CLEARED:										
WITH CARGOES.										
To United Kingdom	1,000	1,285,864	959	1,285,334	1,133	1,483,084	1,185	1,550,429	1,174	1,548,266
,, British Possessions	2,754	661,133	2,761	711,454	2,825	771,732	2,653	899,102	2,708	831,080
,, Foreign Countries	1,156	600,725	1,366	799,835	1,458	899,163	1,634	1,169,181	1,536	1,040,536
Total	4,990	2,547,722	5,086	2,796,623	5,116	3,153,979	5,474	3,619,009	5,029	3,419,782
IN BALLAST.										
To United Kingdom	5	7,501	—	—	1	1,320	2	1,968	—	—
,, British Possessions	875	141,857	889	109,567	1,020	129,418	732	108,309	770	111,832
,, Foreign Countries	166	125,693	113	33,276	68	15,936	67	12,992	52	6,362
Total	1,046	262,051	1,002	142,843	1,089	146,144	801	137,629	822	128,218
Total Cleared	6,036	2,809,773	6,088	2,939,466	6,205	3,300,063	6,275	3,756,638	5,851	3,548,000
GRAND TOTAL ENTERED AND CLEARED.										
WITH CARGOES.										
From and to—										
United Kingdom	1,931	2,460,131	1,885	2,582,823	2,202	2,963,566	2,208	3,036,901	2,063	2,888,280
British Possessions	4,408	1,096,391	4,578	1,274,358	4,671	1,344,013	4,659	1,553,681	4,491	1,384,275
Foreign Countries	2,166	994,375	2,533	1,206,472	2,548	1,354,333	2,736	1,599,203	2,678	1,509,649
Total	8,420	4,551,097	8,996	5,063,653	9,422	5,667,912	9,603	6,189,785	9,232	5,811,205
IN BALLAST.										
From and to—										
United Kingdom	10	6,416	5	4,077	9	6,599	23	21,537	18	18,508
British Possessions	2,988	624,686	2,938	519,463	2,955	662,814	2,665	746,158	2,481	631,230
Foreign Countries	308	180,898	221	95,932	219	132,241	451	402,349	350	310,921
Total	3,306	812,637	3,164	619,441	3,183	801,124	3,139	1,169,343	2,849	1,250,659
Grand Total	11,726	5,363,734	12,160	5,703,087	12,605	6,469,036	12,742	7,359,128	12,081	7,071,864

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